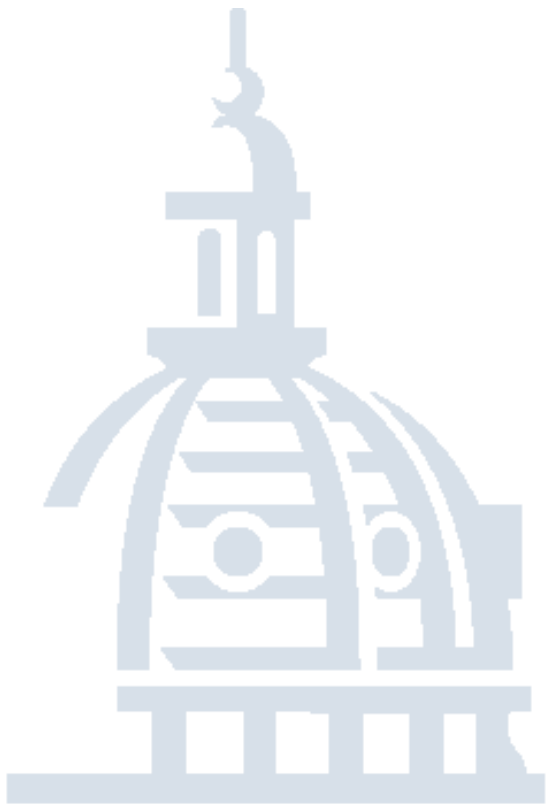


State of Iowa

FY 2020 Year-End Report on General Fund Revenues and Appropriations



**Legislative Services Agency
Fiscal Services Division**

January 2021

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Introduction

The purpose of this report is to provide a recap of the General Fund budget enacted for FY 2020. The report includes an overall summary from the time the FY 2020 budget was initially enacted in 2019 to the close of the fiscal year on June 30, 2020. Also included is information on Iowa's reserve funds and the Taxpayer Relief Fund, as these funds are an integral part of the General Fund budgeting and decision-making process.

This report also provides information on various aspects of appropriations activity for FY 2020. Additional information on individual General Fund appropriations for FY 2020 is provided in the **Appendix**.

Summary of FY 2020 General Fund Budget

The FY 2020 General Fund budget was first enacted during the 2019 Legislative Session. The initial budget was based on total available resources of \$7.916 billion (**Figure 1**). This included the March 2019 Revenue Estimating Conference (REC) revenue estimate of \$7.848 billion, net revenue adjustments of \$-9.3 million, and an estimated surplus carryforward of \$76.7 million.

Figure 2 shows the revenue adjustments to the FY 2020 budget during both the 2019 and 2020 Legislative Sessions. The largest share of the revenue adjustment came from [HF 779](#) (2019 Tax Code Changes Act), which had a net revenue adjustment of \$-6.4 million.

A total of \$7.644 billion in FY 2020 appropriations were enacted during the 2019 Legislative Session, resulting in an estimated surplus of \$277.1 million (**Figure 1**).

In December 2019, the REC increased the FY 2020 revenue estimate by \$175.5 million (2.2%). The estimate remained relatively stable with a slight increase through March 2020 (**Figure 3**). Due to concerns over COVID-19, the General Assembly recessed the 2020 Legislative Session on March 17, 2020, for approximately two and a half months. The REC met in March 2020 prior to the economic slowdown brought on by the COVID-19 pandemic. The REC met for a third time on May 29, 2020, to revise the FY 2020 revenue estimates to incorporate potential impacts of the economic crisis. At the May meeting, the REC lowered the FY 2020 revenue estimate by 1.8%, a revenue reduction of \$149.5 million for FY 2020 compared to the March estimates.

In March 2020, Congress passed the [Coronavirus Aid, Relief, and Economic Security Act \(CARES Act\)](#) in response to the COVID-19 pandemic. The federal legislation allocated approximately \$5.000 billion to the State of Iowa to address a wide variety of expenses related to the COVID-19 pandemic in FY 2020 and FY 2021. More information on the federal legislation COVID allocations can be found here: [COVID-19 Analysis and Resources](#). The funds were awarded to individual State agencies. Iowa Workforce Development received the greatest share of the grant funding, using it to cover unemployment insurance. The Iowa Coronavirus Relief Fund (ICRF) received \$1.250 billion, which was allocated by the Governor to various State agencies and programs to cover the costs associated with the pandemic.

The 2020 Legislative Session was resumed on June 3, 2020, and the General Assembly adjourned for the 2020 Legislative Session on June 14, 2020. At the end of the 2020 Legislative Session, total resources for the FY 2020 General Fund budget were estimated at \$8.132 billion. This includes the May REC estimate of \$7.941 billion, revenue adjustments passed by the 2020 General Assembly of \$-4.5 million, and a carryforward balance of \$195.6 million.

During the 2020 Legislative Session, \$185.6 million in supplemental appropriations were enacted for FY 2020. This included a \$70.0 million appropriation to the Rebuild Iowa Infrastructure Fund (RIIF) to eliminate the estimated shortfall in the Fund, due to the mandatory closure of the casinos during the beginning of the pandemic. Other significant supplemental appropriations included \$89.0 million for the Medicaid program and \$21.0 million to assist local governments with flood mitigation. (See **Figure 17** on p. 15). There was also an adjustment of \$-3.8 million to various standing unlimited appropriations.

Total net General Fund receipts ended the fiscal year at \$7.931 billion, which was \$6.1 million (0.08%) less than the estimate used at the close of the 2020 Legislative Session. Net appropriations ended the fiscal year \$1.3 million (0.02%) higher than estimated due to standing appropriations adjustments and final reversions. The General Fund budget ended the fiscal year with a surplus of \$305.5 million.

Figure 1 shows the changes that occurred with the FY 2020 General Fund budget due to changes in revenue estimates and appropriations adjustments. The table shows the year-end FY 2019 budget and the FY 2020 budget at three points in time.

Figure 1
General Fund Budget
(In Millions)

	FY 2019 Actual	FY 2020		Actual
		Enacted 2019 Session	Revised 2020 Session	
Resources				
REC Estimate/Actual Receipts	\$ 7,858.9	\$ 7,848.4	\$ 7,941.2	\$ 7,930.6
Revenue Adjustments ¹	0.0	- 9.3	- 4.5	0.0
Net General Fund Receipts	7,858.9	7,839.1	7,936.7	7,930.6
Surplus Carryforward	71.0	76.7	195.6	195.6
Total Resources	\$ 7,929.9	\$ 7,915.8	\$ 8,132.3	\$ 8,126.2
Appropriations				
Enacted Appropriations	\$ 7,480.2	\$ 7,643.7	\$ 7,642.6	\$ 7,642.6
Adjustments to Standing Appropriations	- 2.8	0.0	- 3.8	4.7
Net Supplemental/Deappropriations	168.6	0.0	185.6	185.6
Total Appropriations	\$ 7,646.0	\$ 7,643.7	\$ 7,824.4	\$ 7,832.9
Reversions	- 5.4	- 5.0	- 5.0	- 12.2
Net Appropriations	\$ 7,640.6	\$ 7,638.7	\$ 7,819.4	\$ 7,820.7
Ending Balance – Surplus	\$ 289.3	\$ 277.1	\$ 312.9	\$ 305.5

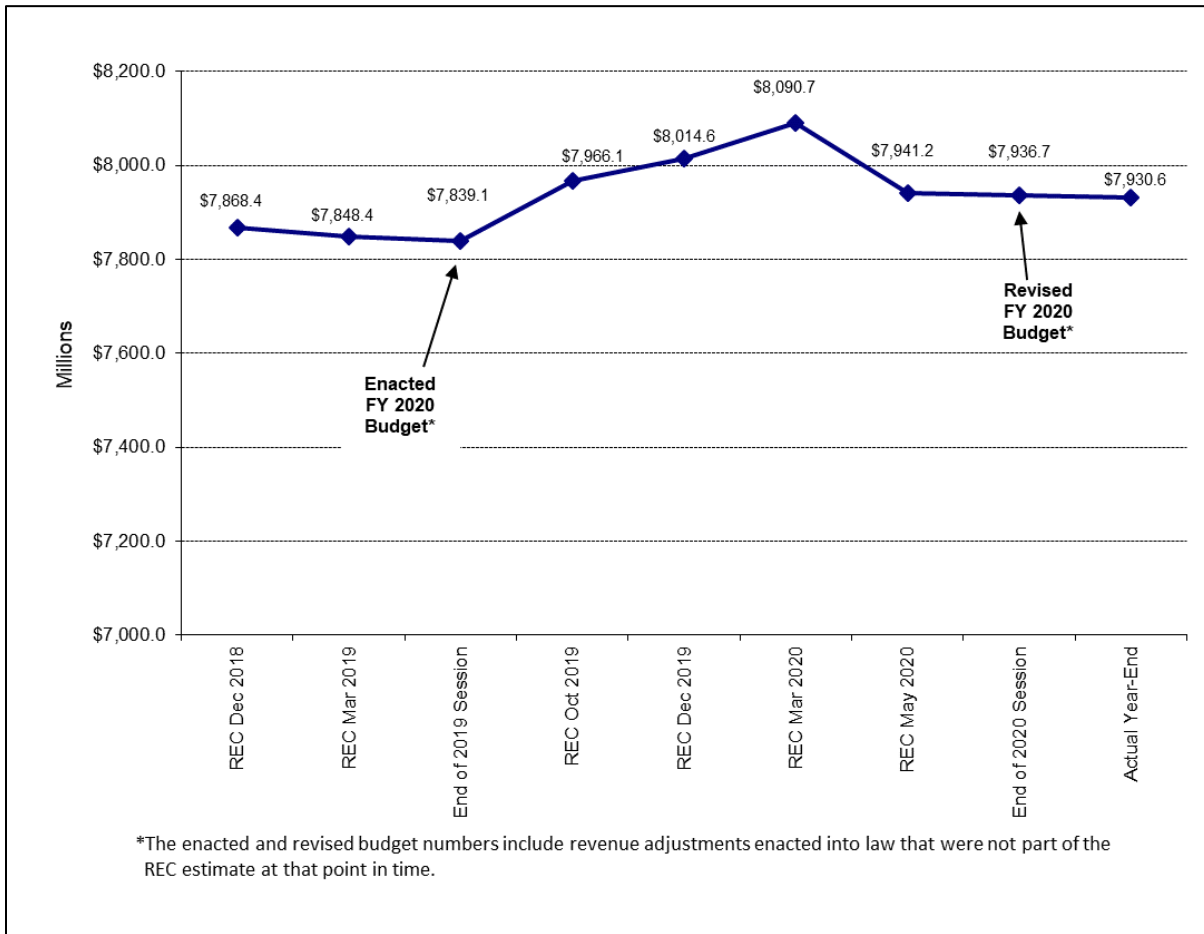
Numbers may not equal totals due to rounding.

¹ The FY 2020 revenue adjustments enacted during the 2019 and 2020 Legislative Sessions are included in the actual receipts number.

Figure 2
Estimated General Fund Revenue Adjustments
Enacted for FY 2020
(In Millions)

Bill No.	Revenue Description	2019 Session	2020 Session
HF 2641	Department of Revenue Omnibus Act	0.0	- 4.5
SF 220	Corporation Section 179	- 0.4	0.0
HF 778	Beginning Farmer Tax Credit	- 0.4	0.0
HF 772	Broadband and Housing Incentives	- 2.2	0.0
SF 617	Sports Wagering	0.9	0.0
SF 597	Blood Processing Sales Tax Exemption	- 0.7	0.0
HF 779	Tax Code Changes Act	- 6.4	0.0
SF 615	Public Safety Survivor Benefits - Lottery	- 0.1	0.0
Total		\$ - 9.3	\$ - 4.5

Figure 3
FY 2020 General Fund Revenue Estimates
From First Estimate to Actual



Summary of General Fund Revenues

Net General Fund Receipts

Net General Fund receipts for FY 2020 totaled \$7.816 billion, and the General Fund received \$114.7 million in revenue transfers for total net General Fund receipts of \$7.931 billion. This represents an increase of \$71.7 million (0.9%) compared to FY 2019 (**Figure 4**). This growth was driven by a \$129.1 million (5.2%) increase in sales/use tax receipts and an increase of \$84.9 million (15.9%) in corporate income tax receipts. These increases offset a reduction of \$138.2 million (-3.4%) in individual income tax collections.

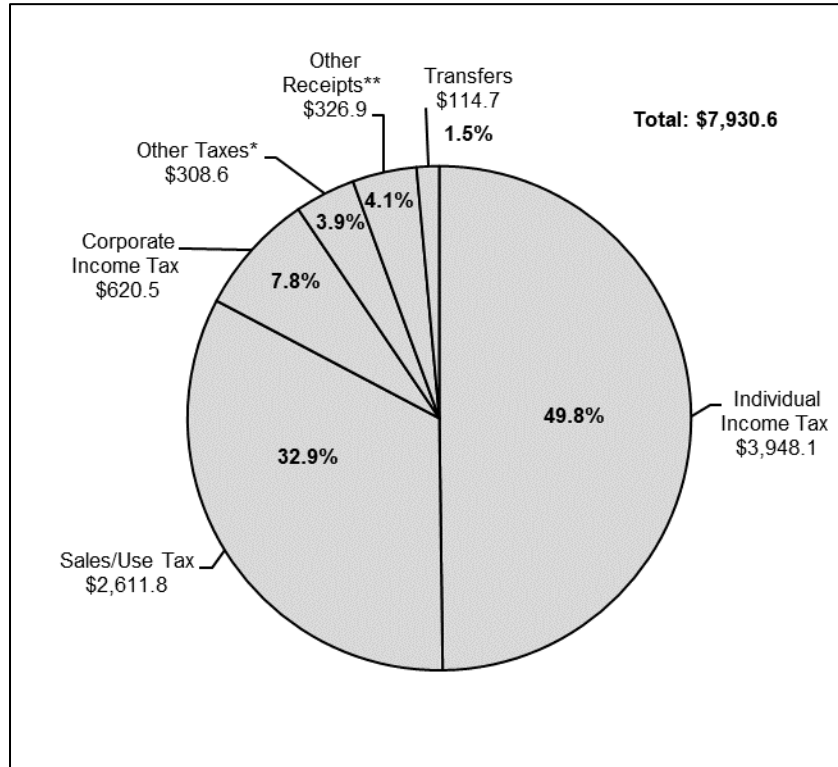
Figure 4
Summary of General Fund Net Receipts
(In Millions)

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2020 vs FY 2019</u>	<u>Percent Change</u>
Net Receipts				
Individual Income Tax	\$ 4,086.3	\$ 3,948.1	\$ -138.2	-3.4%
Sales/Use Tax	2,482.7	2,611.8	129.1	5.2%
Corporate Income Tax	535.6	620.5	84.9	15.9%
Other Taxes*	298.0	308.6	10.6	3.6%
Other Receipts**	333.2	326.9	-6.3	-1.9%
Subtotal – Net Receipts	<u>\$ 7,735.8</u>	<u>\$ 7,815.9</u>	<u>\$ 80.1</u>	<u>1.0%</u>
Transfers	123.1	114.7	-8.4	-6.8%
Total Net Receipts Plus Transfers	<u>\$ 7,858.9</u>	<u>\$ 7,930.6</u>	<u>\$ 71.7</u>	<u>0.9%</u>

* Other Taxes includes: inheritance, insurance, beer, franchise, and miscellaneous taxes.
** Other Receipts include: institutional payments, liquor profits, interest, fees, judicial revenue, and miscellaneous receipts.
The numbers may not equal totals due to rounding.

Of the total \$7.931 billion in net General Fund receipts, 82.7% was collected from individual income taxes and sales/use tax (net of refunds) (**Figure 5**). Corporate income tax receipts made up 7.8%, and the remaining 9.5% was comprised of numerous other sources. While these revenue sources fluctuate on an annual basis, these percentages have remained relatively consistent from year to year.

Figure 5
FY 2020 General Fund Net Receipts
(In Millions)



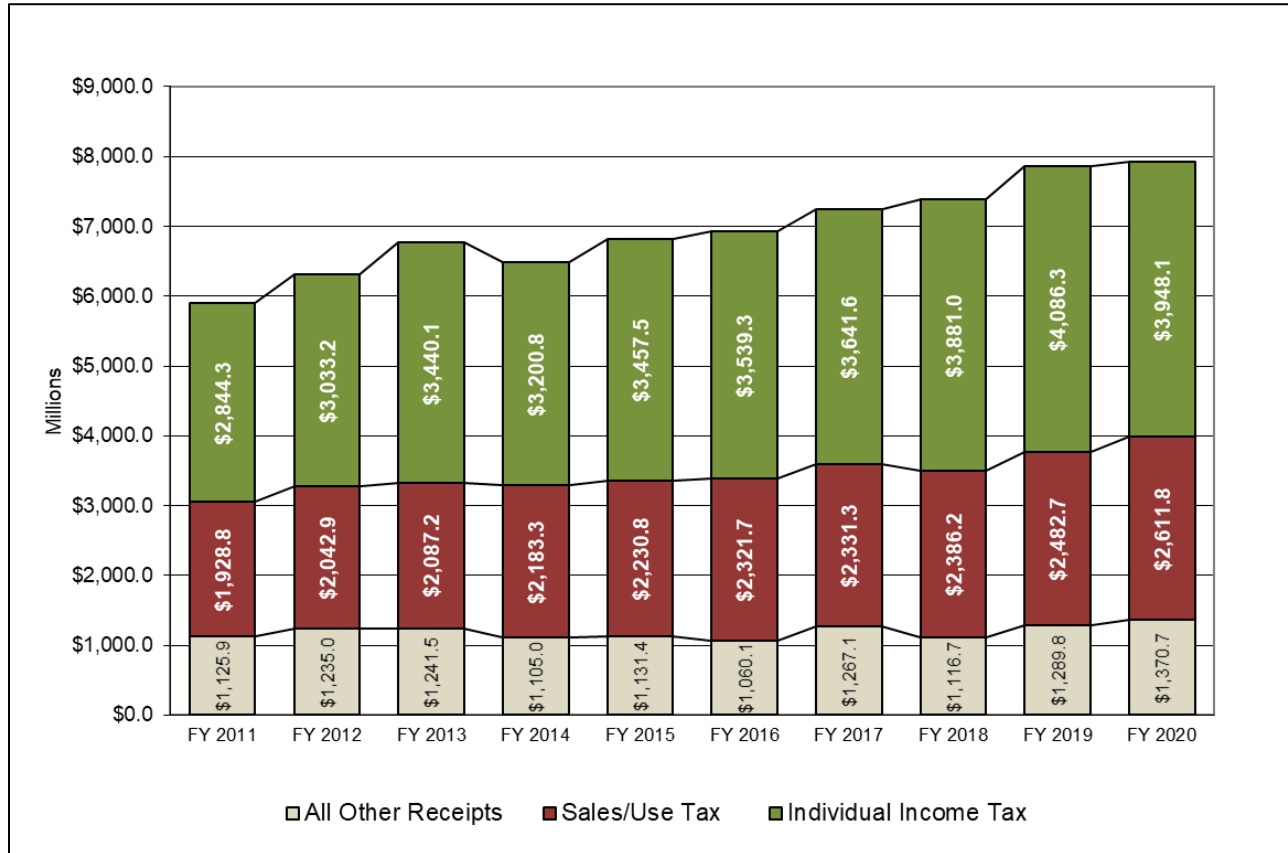
* Other Taxes include: inheritance, beer, insurance, franchise, and miscellaneous taxes.

**Other Receipts include: institutional payments, liquor profits, interest, fees, judicial revenue, and miscellaneous receipts.

Revenue Trends

From FY 2011 to FY 2020, net General Fund receipts increased by \$2.032 billion, equating to an average annual increase of 3.3% (**Figure 6**). During this period, individual income tax grew by \$1.104 billion (3.7% annually) and sales/use tax increased \$683.0 million (3.4% annually). All other General Fund revenues combined experienced a net increase of \$245.0 million from FY 2011 to FY 2020.

Figure 6
General Fund Receipts Net of Refunds
(In Millions)



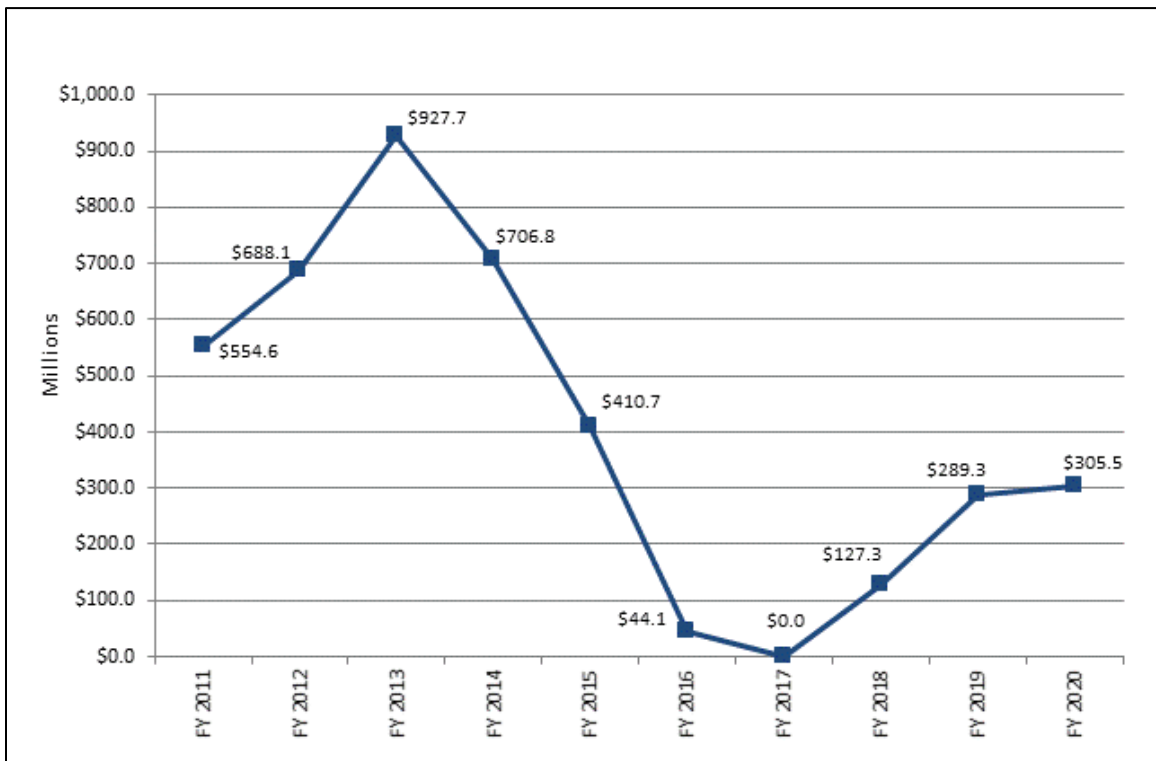
General Fund Surplus

Figure 7 shows how the General Fund surplus has fluctuated since FY 2011. The surplus grew significantly from FY 2011 to FY 2013. In FY 2013, the General Fund surplus reached its highest level of \$927.7 million as revenue growth exceeded the growth in appropriations during this three-year period.

From FY 2013 to FY 2017, the annual surplus declined due to growth in appropriations exceeding revenue growth. Net appropriations (after reversions) increased \$845.1 million (13.2%), while the growth in net General Fund revenue (including transfers) was \$471.3 million (7.0%). Revenue growth also slowed due to legislation enacted during this five-year period that reduced taxes, increased tax credits, and transferred certain tax revenues from the General Fund to other funding sources.

For FY 2020, total General Fund resources (including transfers and carryforward funds) increased 2.5% (\$196.3 million) compared to FY 2019, while net appropriations increased at a slightly slower rate of 2.4% (\$180.1 million). As a result, the General Fund ended the fiscal year with a surplus of \$305.5 million.

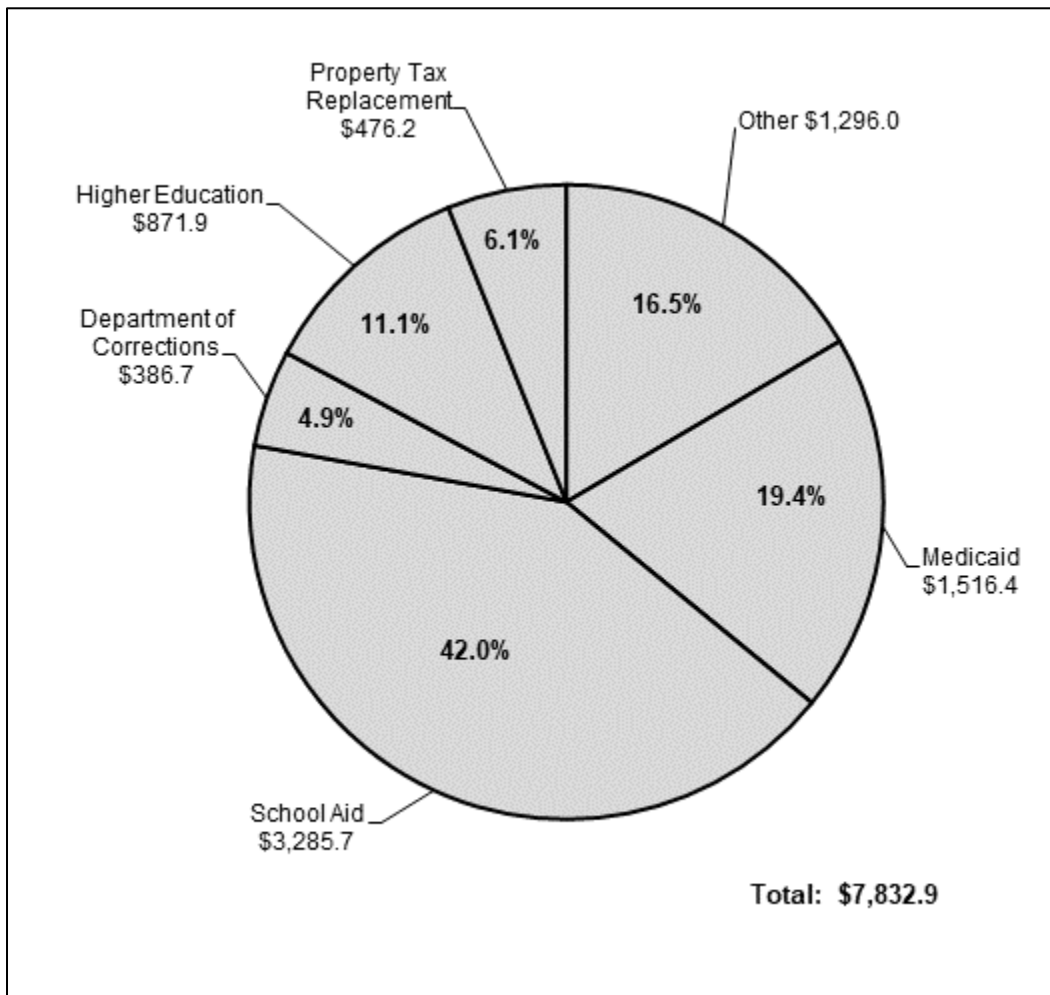
Figure 7
General Fund Surplus
(In Millions)



Appropriations

Figure 8 shows the FY 2020 appropriations divided into six categories. Of the six categories listed, School Aid and Medicaid comprised 61.4% of the total appropriations enacted for FY 2020. Appropriations for Higher Education (Regents institutions, community colleges, and the College Student Aid Commission) made up 11.1% of the total spending, and appropriations for the Department of Corrections and for Property Tax Replacement comprised 4.9% and 6.1%, respectively. The remaining 16.5% of the General Fund appropriations provided funding for all other departments and programs.

Figure 8
FY 2020 General Fund Appropriations
(In Millions)



Total appropriations for FY 2020 increased by \$186.9 million (2.4%) compared to FY 2019 (**Figure 9**). Medicaid and School Aid received increases totaling \$107.0 million (4.4%). Appropriations for Higher Education and the Department of Corrections increased \$37.1 million (4.5%) and \$4.9 million (1.3%), respectively. Appropriations included in the Other category increased \$37.8 million (3.0%).

Figure 9
Summary of General Fund Appropriations
(In Millions)

<u>Appropriations Categories</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2020 vs FY 2019</u>	<u>Percent Change</u>
School Aid	\$ 3,207.0	\$ 3,285.7	\$ 78.7	2.5%
Medicaid	1,488.1	1,516.4	28.3	1.9%
Higher Education	828.6	865.7	37.1	4.5%
Property Tax Replacement	476.0	476.2	0.2	0.0%
Department of Corrections	381.8	386.7	4.9	1.3%
Other	1,264.5	1,302.3	37.8	3.0%
Total	\$ 7,646.0	\$ 7,831.9	\$ 186.9	2.4%

Numbers may not equal totals due to rounding.

Appropriations Trends

Over the 10-year period from FY 2011 to FY 2020, General Fund appropriations increased from \$5.352 billion to \$7.833 billion, an increase of \$2.481 billion. This represents an average annual increase of 4.3% over the 10 years (**Figure 11**).

The area of the General Fund budget that is experiencing the fastest rate of growth is Medicaid, which currently comprises 19.4% of the total General Fund budget. From FY 2011 to FY 2020, the General Fund Medicaid appropriation increased by \$978.6 million, representing an average annual increase of 12.2% over the 10-year period.

School Aid comprises the largest portion of the General Fund budget at 42.0%, and increased by a total of \$841.6 billion during this period, representing an average annual increase of 3.3%.

Figure 10
School Aid and Medicaid Appropriations Changes from FY 2011 to FY 2020

<u>Appropriations</u>	<u>FY 2011</u>	<u>FY 2020</u>	<u>FY 2020 vs FY 2011</u>	<u>Average Annual Percent Change</u>
School Aid	\$ 2,444.1	\$ 3,285.7	\$ 841.6	3.3%
Medicaid	537.8	1,516.4	978.6	12.2%

Numbers may not equal totals due to rounding.

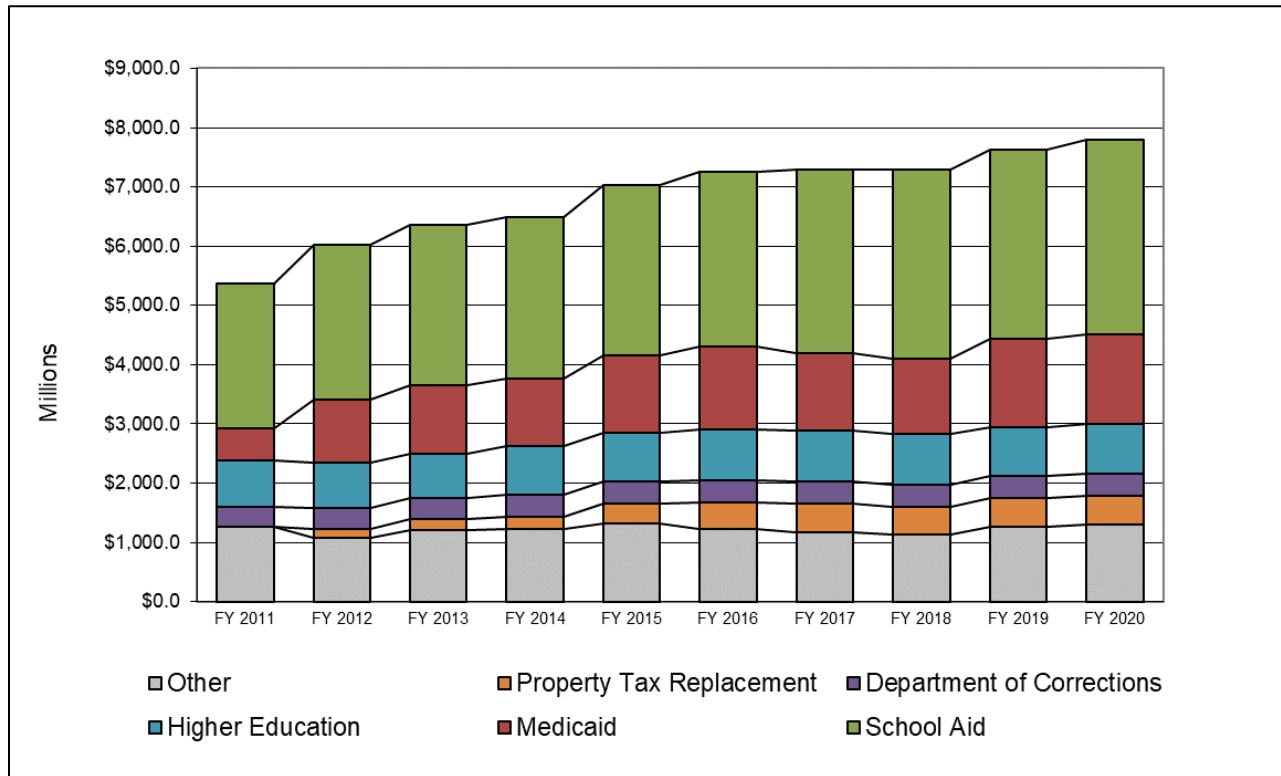
Three other areas that comprise a substantial part of the General Fund budget include the Department of Corrections, Higher Education, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 22.0% of annual General Fund appropriations. Of these three budget areas, the appropriations for Property Tax Replacement have experienced the most significant growth, largely due to the enactment of property tax reform legislation in 2013.¹ The legislation phased in reductions to Iowa’s commercial and industrial property taxes over a four-year period (FY 2015 to FY 2018) and created two standing appropriations designed to reimburse local governments for the reduced property tax revenue. The combined amount appropriated in FY 2017 for Commercial and Industrial Property Tax Replacement and the Business Property Tax

¹ 2013 Iowa Acts, ch. [123](#).

Credit totaled \$277.1 million. Beginning in FY 2018, the Commercial and Industrial Property Tax Replacement standing appropriation cannot exceed the amount appropriated in FY 2017.

Changes in the General Fund appropriations for Higher Education and the Department of Corrections from FY 2011 to FY 2020 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$51.8 million for an average annual increase of 1.6%, while appropriations for Higher Education increased by \$98.0 million for an average annual increase of 1.3%.

Figure 11
General Fund Appropriations
(In Millions)



Reserve Funds

At the close of FY 2020, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled \$777.4 million, which was \$6.5 million below the statutory goal of \$783.9 million (**Figure 12**). This is also an increase of \$20.3 million (2.7%) compared to the combined balances in FY 2019.

The balances in the reserve funds have fluctuated over the last 10 years. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriations reductions. This is illustrated in **Figure 13**, which compares the combined reserve fund balances to their statutory goals for the last 10 years.

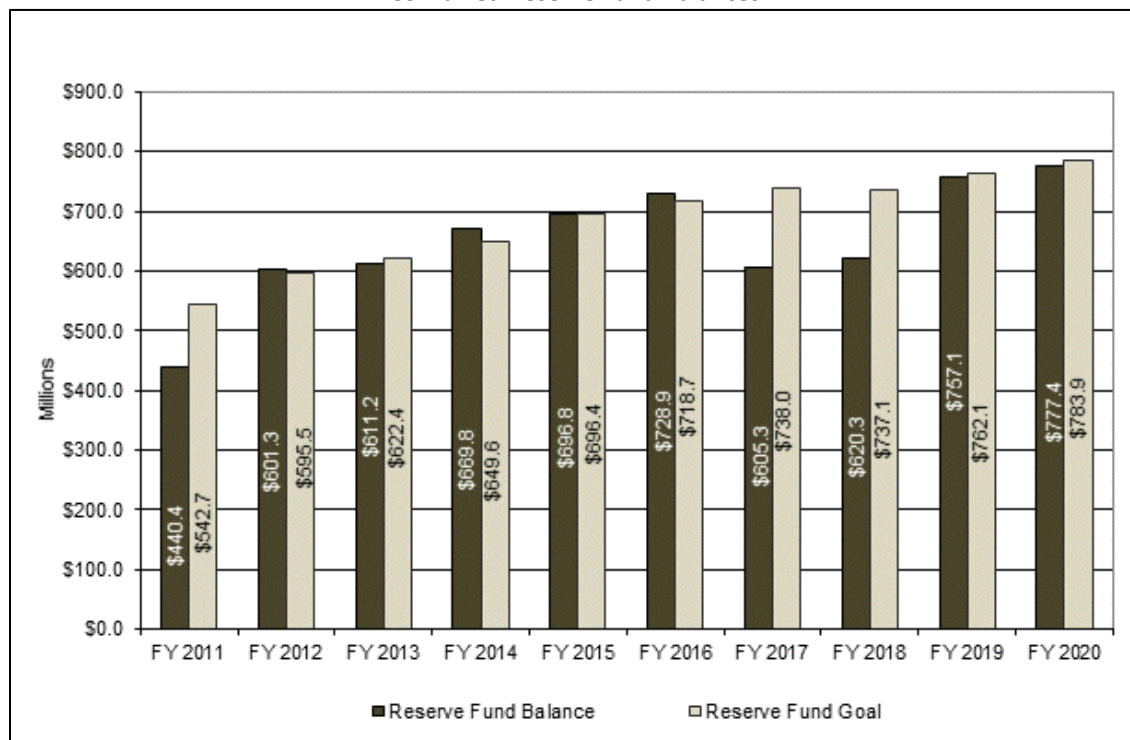
Figure 12
Reserve Funds
(In Millions)

<u>Reserve Fund Balances</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 571.6	\$ 587.9	\$ 16.3	2.9%
Economic Emergency Fund	185.5	189.5	4.0	2.2%
Total	\$ 757.1	\$ 777.4	\$ 20.3	2.7%

<u>Reserve Fund Statutory Maximums</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 571.6	\$ 587.9	\$ 16.3	2.9%
Economic Emergency Fund	190.5	196.0	5.5	2.9%
Total	\$ 762.1	\$ 783.9	\$ 21.8	2.9%

Numbers may not equal totals due to rounding.

Figure 13
Combined Reserve Fund Balances



Taxpayer Relief Fund

The Taxpayers Trust Fund, predecessor to the Taxpayer Relief Fund, was created in 2011.² Initially, any moneys in the Trust Fund could only be used pursuant to an appropriation by the General Assembly. The Taxpayers Trust Fund Tax Credit Fund, created in 2013,³ provided a mechanism for qualified taxpayers to receive a tax credit from the moneys that would accumulate in the Taxpayers Trust Fund. The Taxpayers Trust Fund Tax Credit Fund was used to reimburse the General Fund for payment of the income tax credits to the qualified taxpayers.

Legislation was enacted in 2018 that made various changes to the Taxpayers Trust Fund and related statutes.⁴ The legislation changed the name of the Fund to the Taxpayer Relief Fund, repealed the Taxpayers Trust Fund Tax Credit Fund, and removed (effective FY 2021) a \$60.0 million transfer cap on funds that can be annually transferred from the excess General Fund surplus to the Taxpayer Relief Fund. The 2018 legislation also specified that moneys in the Taxpayer Relief Fund can only be spent pursuant to an appropriation by the General Assembly for purposes of tax relief, including but not limited to increases in the retirement income exclusion from Iowa individual income tax⁵ or reductions in income tax rates.

The amount that the Taxpayer Relief Fund can receive in a given fiscal year is limited to the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year. Current statute limits the transfer amount to not more than \$60.0 million. As mentioned above, the \$60.0 million transfer cap will be removed in FY 2021. The funds are transferred from the excess General Fund surplus dollars only after the 10.0% statutory balance requirement for both reserve funds have been met.

The beginning balance in the Taxpayer Relief Fund in FY 2020 totaled \$13.5 million. The Fund also received an allocation of \$60.0 million in FY 2020 from the FY 2019 General Fund surplus after the reserve fund balance requirements were met. The balance in the Fund totals \$74.0 million (**Figure 14**).

Figure 14
Taxpayer Relief Fund
(In Millions)

	Actual FY 2018	Actual FY 2019	Actual FY 2020
Funds Available			
Balance Brought Forward	\$ 8.3	\$ 8.4	\$ 13.5
General Fund Surplus Transfer	0.0	13.4	60.0
Interest	0.1	0.1	0.5
Total Funds Available	<u>\$ 8.4</u>	<u>\$ 21.9</u>	<u>\$ 74.0</u>
Expenditures			
Transfer to General Fund	0.0	-8.4	0.0
Balance Carried Forward	<u>\$ 8.4</u>	<u>\$ 13.5</u>	<u>\$ 74.0</u>

Numbers may not equal totals due to rounding.

² 2011 Iowa Acts, ch. [123](#).

³ 2013 Iowa Acts, ch. [123](#).

⁴ 2018 Iowa Acts, ch. [1161](#).

⁵ Iowa Code [§422.7](#)(31).

Summary of FY 2020 Appropriations Activity

Appropriations are used by the General Assembly and the Governor for the purpose of developing a budget for State government. Appropriations place limits on spending by State agencies during a fiscal year, which helps policymakers manage and maintain a balanced budget.

Appropriations can be adjusted by several factors throughout the fiscal year; however, this requires either statutory authority or legislative action with the Governor's approval. The adjustments can include supplemental appropriations, deappropriations, adjustments to standing appropriations authorized in statute, and across-the-board reductions that may be initiated by the Governor.

In addition, other factors can affect the spending authority of State government during the fiscal year. These factors include balances from appropriated funds brought forward from the previous fiscal year, transfers between appropriations, reversions, and unspent funds that are allowed to carry forward into the next fiscal year. The carryforward of funds can be authorized through the Iowa Code, which does not require annual reauthorization, or can be enacted in session law, which typically applies to a single fiscal year.

The General Fund appropriations enacted during the 2019 Legislative Session totaled \$7.643 billion for FY 2020. By the end of FY 2020, the standing appropriations were adjusted upward by \$4.7 million to account for year-end expenditures being above the amount budgeted. There were also \$185.6 million in supplemental appropriations enacted into law during the 2020 Legislative Session. These changes resulted in net appropriations of \$7.833 billion.

In addition to the appropriations adjustments, \$129.8 million of FY 2019 appropriated funds were carried forward for expenditure in FY 2020, while \$264.3 million in appropriated funds were unspent in FY 2020 and allowed to carry forward to FY 2021. By the end of FY 2020, departments reverted \$12.2 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.686 billion for the fiscal year (**Figure 15**).

Figure 15
Summary of FY 2020 General Fund Appropriations

General Fund Appropriations	FY 2020
Enacted Appropriations 2019 Session	\$ 7,642,647,348
Adjustments to Standings	4,724,853
Supplemental/Deappropriations	185,577,400
Total Net Appropriations	\$ 7,832,949,601
 Other Activity	
Balance Forward from the Previous Year	\$ 129,786,519
Appropriations Transfers In	579,292
Appropriations Transfers Out	-579,292
Balance Carryforward to the Next Year	-264,281,167
Reversions Total	-12,202,126
Total Other Activity	\$ -146,696,774
 Total Net Appropriated Funds Expended	 \$ 7,686,252,827

The numbers may not equal totals due to rounding to the nearest dollar.

Adjustments to Standing Appropriations

There are two types of standing appropriations as defined in the Iowa Code: limited and unlimited. A standing limited appropriation has a specific dollar amount that is established in statute. For example, Iowa Code section [426.1](#) specifically appropriates \$39.1 million from the General Fund for the Agricultural Land Tax Credit Fund. The Agricultural Land Tax Credit Fund is guaranteed this appropriation unless the General Assembly, with the signature of the Governor, enacts legislation that changes the amount in the Iowa Code.

A standing unlimited appropriation does not have a dollar amount specified in the Iowa Code. The exact amount expended through these appropriations is not known until the close of the fiscal year. As the General Assembly and Governor develop the budget, an estimated amount is included for these standing unlimited appropriations. At the close of the fiscal year, these estimated appropriations are adjusted to reflect actual expenditures. For example, Iowa Code section [25.2](#) authorizes the State Appeal Board to pay claims against the State, and related administrative costs, under certain circumstances. There is no specified dollar limit to the amount the Board can approve. When the FY 2020 budget was first enacted, \$4.5 million was budgeted for State Appeal Board costs. By the close of the fiscal year, the Board had approved claims and other expenses totaling \$16.7 million, necessitating an adjustment of \$12.2 million. **Figure 16** lists the standing appropriations that received adjustments during FY 2020.

Figure 16
FY 2020 Adjustments to Standing Appropriations

Department	Appropriation Name	Budgeted		Final Net
		Appropriation	Adjustments	
Administrative Services	Federal Cash Management	\$ 54,182	\$ 123,016	\$ 177,198
Administrative Services	Unemployment Compensation	421,655	-209,315	212,340
Corrections	State Cases Court Costs	10,000	-10,000	0
Corrections	Real Estate - Capitals from Sales	0	94,068	94,068
College Student Aid	Tuition Grant - For-Profit	426,220	0	426,220
College Student Aid	Tuition Grant Program-Standing	47,703,463	0	47,703,463
Cultural Affairs	County Endowment Funding - DCA Grants	448,403	0	448,403
Economic Development	Tourism Marketing	900,000	-9,241	890,760
Education	State Foundation School Aid	3,289,952,888	-4,276,876	3,285,676,012
Education	Child Development	10,524,389	-1,675,863	8,848,526
Education	Transportation Nonpublic Students	8,197,091	0	8,197,091
Executive Council	Court Costs	56,455	1,140,102	1,196,557
Executive Council	Drainage Assessment	19,367	148,641	168,008
Executive Council	Public Improvements	9,575	-9,575	0
Human Services	Child Abuse Prevention	232,570	-26,735	205,835
Human Services	Commission Of Inquiry	1,394	0	1,394
Human Services	Non Resident Commitment M.III	142,802	0	142,802
Legislative Branch	Legislative Branch	37,000,000	-1,335,550	35,664,450
Management	Appeal Board Claims	4,500,000	12,237,674	16,737,674
Public Defense	Compensation and Expense	342,556	1,214,487	1,557,043
Public Health	Iowa Registry for Congenital & Inherited Disorders	223,521	-35,093	188,428
Revenue	Homestead Tax Credit	135,071,538	9,708,388	144,779,926
Revenue	Ag Land Tax Credit	39,100,000	-23,397	39,076,603
Revenue	Elderly and Disabled Tax Credit	24,690,028	-12,582,975	12,107,053
Revenue	Commercial and Industrial Property Tax Replacement	152,114,544	-110,437	152,004,107
Revenue	Military Service Tax Refunds	1,961,234	408,081	2,369,315
Revenue	Printing Cigarette Stamps	124,652	-44,546	80,106
Total		<u>\$ 3,754,228,527</u>	<u>\$ 4,724,853</u>	<u>\$ 3,758,953,380</u>

Numbers may not equal totals due to rounding to the nearest dollar.

Supplemental Appropriations and Deappropriations

A total of \$185.6 million in supplemental appropriations were enacted during the 2020 Legislative Session for the FY 2020 budget (**Figure 17**). The appropriations were included in four separate budget bills:

- [SF 2408](#) (Supplemental and Continuing Appropriations Act): Provided an FY 2020 General Fund supplemental appropriation of \$89.0 million to the Department of Human Services (DHS) for the Medicaid program, \$1.7 million for the Children’s Health Insurance Program (Hawki), \$596,000 to the Glenwood Resource Center, and \$526,000 to the Board of Regents for the University of Iowa (SUI) Hygienic Laboratory.
- [SF 2144](#) (FY 2020 Supplemental Appropriations Act): Provided a total of \$21.3 million in General Fund supplemental appropriations for FY 2020 to the DHS for the Glenwood Resource Center and to the Homeland Security and Emergency Management Department (HSEMD) for flood recovery.
- [HF 2642](#) (FY 2021 Infrastructure Appropriations Act): Appropriated \$70.0 million from the General Fund to the RIIF to eliminate the estimated shortfall in the fund due to the mandatory closure of the casinos at the beginning of the COVID-19 pandemic.
- [HF 2643](#) (FY 2021 Omnibus Appropriations Act): Provided an FY 2020 General Fund appropriation of \$2.4 million to the Department of Public Safety for overtime expenses.

Figure 17
FY 2020 Supplemental Appropriations

<u>Department</u>	<u>Appropriation Name</u>	<u>Appropriation</u>	<u>Act</u>
Human Services	Medicaid	\$ 88,982,734	SF 2408
Human Services	Glenwood Resource Center	595,608	SF 2408
Human Services	Glenwood Resource Center	333,000	SF 2144
Human Services	Children's Health Insurance	1,737,294	SF 2408
Management	Rebuild Iowa Infrastructure Fund	70,000,000	HF 2642
Homeland Security and Emergency Mgmt	Flood Recovery	21,003,186	SF 2144
Public Safety	DPS Overtime	2,400,000	HF 2643
Regents	SUI - Hygienic Laboratory	525,578	SF 2408
Total		<u>\$ 185,577,400</u>	

Office of the Chief Information Officer (OCIO) Rate Adjustments

During the 2019 Legislative Session, [HF 759](#) (FY 2020 Administration and Regulation Appropriations Act) appropriated \$1.3 million to the Department of Management (DOM) for an adjustment to department appropriations in FY 2020 for technology-related expenditures. The adjustment was based upon a rolling 12-month average of the OCIO charges for departments. Agency General Fund and Other Fund appropriations reflect the difference between the 12-month average and the updated OCIO rates, resulting in an increased or decreased appropriation, depending on the agency. The \$1.3 million was appropriated to the DOM for allocation to State agencies in FY 2020. The rate adjustment will be built into each agency's base appropriation in succeeding fiscal years.

Figure 18
OCIO Rate Adjustments

	FY 2020 Adjustment
HF 759 (FY 2020 Administration and Regulation Appropriations Act)	
Department of Management	
OCIO Rate Adjustment Appropriation	\$ 1,300,751
<u>Allocations</u>	
Administrative Services, Department of	\$ -13,532
Aging, Iowa Department of	-27,059
Agriculture and Land Stewardship	8,340
Attorney General	16,795
Blind, Iowa Commission for the	4,502
Civil Rights Commission	15,143
Commerce, Department of	46,491
Corrections, Department of	687,560
Cultural Affairs, Department of	14,554
Economic Development Authority	-94,826
Education, Department of	78,331
Governor/Lt. Governor's Office	14,022
Governor's Office of Drug Control Policy	1,124
Homeland Security and Emergency Management	14,513
Human Rights, Department of	-21,004
Human Services, Department of	-46,715
Inspections & Appeals, Department of	235,824
Iowa Ethics & Campaign Disclosure Board	2,862
Judicial Branch	397,444
Law Enforcement Academy	-1,853
Management, Department of	43,304
Natural Resources, Department of	37,071
Parole, Board of	5,578
Public Defense, Department of	22,595
Public Health, Department of	-47,241
Public Information Board	3,676
Public Safety, Department of	125,591
Revenue, Department of	-324,790
Secretary of State	30,231
Veterans Affairs, Department of	-27,161
Total Allocations	\$ 1,201,370
Reversion (Remaining Funds Not Allocated)	99,381
Total	\$ 1,300,751

Numbers may not equal total due to rounding to the nearest dollar.

Allocation of General Legislative Increases

During the 2019 Legislative Session, there were two appropriations bills enacted that required or allowed the Board of Regents, the Department of Corrections (DOC), and the Department of Public Safety (DPS) to allocate appropriations increases across certain line-item appropriations (**Figure 19**).

- [HF 758](#) (FY 2020 Education Appropriations Act)⁶ appropriated \$12.0 million to the Board of Regents for allocation to the three State universities.
- [SF 615](#) (FY 2020 Justice System Appropriations Act)⁷ appropriated \$3.3 million to the DOC for allocation across the DOC institutions and Community-Based Corrections (CBC) and \$1.6 million to the DPS for allocation to the divisions.

Figure 19
Session Law Increases (2019 Legislative Session)

	FY 2020 Adjustment
HF 758 (FY 2020 Education Appropriations Act)	
Board of Regents	
BOR - FY 20 Regents Increase	\$ 12,000,000
<u>Allocation</u>	
SUI - General University	\$ 4,000,000
ISU - General University	4,000,000
UNI - General University	4,000,000
Total	<u>\$ 12,000,000</u>
SF 615 (FY 2020 Justice System Appropriations Act)	
Department of Corrections	
Corrections Administration	\$ 3,301,335
<u>Allocation</u>	
CBC District I	\$ 135,000
CBC District II	130,000
CBC District VI	215,351
CBC District VII	85,000
CBC District VIII	95,000
Ft. Madison Institution	340,952
Anamosa Institution	381,852
Oakdale Institution	680,087
Newton Institution	429,615
Mt. Pleasant Inst.	168,510
Rockwell City Institution	80,000
Clarinda Institution	229,335
Mitchellville Institution	136,412
Ft. Dodge Institution	194,221
Total	<u>\$ 3,301,335</u>
Department of Public Safety	
Public Safety - Department Wide Duties	\$ 1,597,834
<u>Allocation</u>	
DPS Fire Marshal	\$ 277,595
Iowa State Patrol	915,830
Narcotics Enforcement	153,912
Public Safety DCI	250,497
Total	<u>\$ 1,597,834</u>

Numbers may not equal totals due to rounding to the nearest dollar.

⁶ 2019 Iowa Acts, ch. [135](#).

⁷ 2019 Iowa Acts, ch. [163](#).

Balances Brought Forward

State agencies carried forward a total of \$129.8 million from FY 2019 appropriations to FY 2020 and a total of \$264.3 million from FY 2020 appropriations to FY 2021. There are several circumstances that result in appropriated funds being carried forward to the next fiscal year.

- State agencies can use up to 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries. The latest LSA Report on Training and Technology Carryforward Funds Expended in FY 2020 is available [here](#).
- Some agencies are provided authorization through legislation to carry forward unspent appropriated funds for program expenses in the next fiscal year.
- Some appropriations become obligated during the fiscal year in which they are made. However, a portion of the payments against those obligations may not be paid until the following fiscal year. The funds approved by the Executive Council under the Performance of Duty account fall into this category. The majority of these funds have been approved for disaster relief and mitigation by the Council.

The carryforward balances are summarized by department in **Figures 20** and **21**, with additional detail provided in the **Appendix**.

Figure 20
Appropriations Balances Carried Forward
from FY 2019 to FY 2020

	Balance Carryforward
Human Services, Department of	\$ 101,290,656
Veterans Affairs, Department of	11,940,753
Iowa Workforce Development	3,364,254
Economic Development Authority	2,318,773
Education, Department of	2,159,276
Corrections, Department of	2,010,099
Inspections & Appeals, Department of	1,507,189
Natural Resources, Department of	1,185,638
Attorney General	1,094,696
Revenue, Department of	982,430
All Other Agencies	1,932,755
Total	\$ 129,786,519

Numbers may not equal totals due to rounding to the nearest dollar.

Figure 21
Appropriations Balances Carried Forward
from FY 2020 to FY 2021

	Balance
	<u>Carryforward</u>
Human Services, Department of	\$ 222,627,551
Veterans Affairs, Department of	16,329,048
Chief Information Officer, Office of the	5,000,000
Iowa Workforce Development	4,182,248
Education, Department of	4,050,535
Economic Development Authority	2,626,065
Attorney General	2,353,085
Public Safety, Department of	2,080,022
Natural Resources, Department of	1,531,416
Inspections & Appeals, Department of	1,202,141
All Other Agencies	<u>2,299,058</u>
Total	<u>\$ 264,281,167</u>

Numbers may not equal totals due to rounding to the nearest dollar.

Appropriation Transfers

Iowa Code section [8.39](#) authorizes a State agency, with the approval of the Governor and the Director of the DOM, to transfer a portion of unexpended appropriated funds to another appropriation. The primary purpose of the transfer authority is to assist Executive Branch agencies in meeting financial obligations when unforeseen circumstances occur that are not known at the time the budget was enacted, that could disrupt day-to-day operations. Iowa Code section [8.39](#) also requires that the General Assembly be notified at least two weeks prior to the funds being transferred. During FY 2020, the transfer authority under Iowa Code section [8.39](#) was used to transfer \$19,000 between appropriations.

Other sections of the Iowa Code provide transfer authority to specific departments. Iowa Code sections [904.116](#) and [905.8](#) allow the DOC to reallocate funds between line-item appropriations assuming certain reporting requirements are fulfilled. This authority has also been reiterated through annual session law. In addition, Iowa Code section [218.6](#) allows the Director of the DHS to transfer appropriations between the same types of institutions. This authority does not contain any notification requirements.

Figure 22 summarizes the appropriation transfers made during FY 2020 and identifies transfers made under Iowa Code section 8.39, as well as all other transfers.

Figure 22
FY 2020 Appropriation Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
Section 8.39 Transfers				
Administrative Services, Department Of	Administrative Services, Dept.	\$ 0	\$ -18,793	\$ -18,793
	Terrace Hill Operations	805	0	805
	Utilities	17,988	0	17,988
Subtotal Section 8.39 Transfers		\$ 18,793	\$ -18,793	\$ 0
Other Transfers				
Corrections	Oakdale Institution	\$ 560,499	\$ 0	\$ 560,499
	Clarinda Institution	0	-70,000	-70,000
	Corrections Administration	0	-20,499	-20,499
	Federal Prisoners/Contractual	0	-50,000	-50,000
	Ft. Dodge Institution	0	-100,000	-100,000
	Ft. Madison Institution	0	-300,000	-300,000
	Rockwell City Institution	0	-20,000	-20,000
Subtotal Other Transfers		\$ 560,499	\$ -560,499	\$ 0
Total All Transfers		\$ 579,292	\$ -579,292	\$ 0

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds will revert to the fund from which they were appropriated. State agencies had a total of \$12.2 million revert to the General Fund from FY 2020 General Fund appropriations, with the majority of these reversions (75.8%) from appropriations to the Department of Inspection and Appeals. The Department of Inspections and Appeals reversion total was unusually high compared to prior fiscal years due to an \$8.0 million reversion from the Indigent Defense Fund appropriation. The Indigent Defense Fund had significantly fewer claims to the fund than prior fiscal years due to the suspension of jury trials during the COVID-19 pandemic. **Figure 23** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in the **Appendix**.

Figure 23
FY 2020 General Fund Reversions

	Reversion Amount	Percent of Total
Inspections & Appeals, Department of	9,247,722	75.8%
Public Health, Department of	571,066	4.7%
Regents, Board of	548,102	4.5%
Human Services, Department of	418,411	3.4%
Education, Department of	323,352	2.6%
Public Employment Relations Board	180,344	1.5%
Corrections, Department of	121,613	1.0%
Iowa Workforce Development	121,516	1.0%
Human Rights, Department of	111,384	0.9%
Management, Department of	99,381	0.8%
Agriculture and Land Stewardship	87,134	0.7%
All Other Departments	372,100	3.0%
Total	\$ 12,202,126	100.0%

Numbers may not equal totals due to rounding to the nearest dollar.

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STATE OF IOWA
FY 2020
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix

FISCAL SERVICES DIVISION

January 2021



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2020 General Fund Appropriation Activity by Department

Special Department Name	Appropriation	Adj. to Standings	Session Law Adjustments	OCIO Adjustment	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of	8,085,584	-86,299	0	-13,532	0	7,985,753	24,289	18,793	-18,793	-12,572	-55,937	7,941,533
Aging, Iowa Department of	12,341,262	0	0	-27,059	0	12,314,203	0	0	0	0	0	12,314,203
Agriculture and Land Stewardship	24,221,535	0	0	8,340	0	24,229,875	741,791	0	0	-301,437	-87,134	24,583,095
Attorney General	13,640,782	0	0	16,795	0	13,657,577	1,094,696	0	0	-2,353,085	-5,000	12,394,189
Auditor of State	986,193	0	0	0	0	986,193	0	0	0	0	-1,733	984,460
Blind, Iowa Commission for the	2,247,499	0	0	4,502	0	2,252,001	6,513	0	0	-32,741	-32,741	2,193,033
Chief Information Officer, Office of the	5,000,000	0	0	0	0	5,000,000	0	0	0	-5,000,000	0	0
Civil Rights Commission	1,237,756	0	0	15,143	0	1,252,899	0	0	0	0	-10	1,252,889
College Student Aid Commission	73,619,620	0	0	0	0	73,619,620	543,647	0	0	-520,468	0	73,642,799
Commerce, Department of	1,389,819	0	0	46,491	0	1,436,310	0	0	0	0	0	1,436,310
Corrections, Department of	385,917,272	84,068	0	687,560	0	386,688,900	2,010,099	560,499	-560,499	-633,467	-121,613	387,943,919
Cultural Affairs, Department of	6,187,756	0	0	14,554	0	6,202,310	100,000	0	0	-217,000	0	6,085,310
Economic Development Authority	16,131,580	-9,241	0	-94,826	0	16,027,514	2,318,774	0	0	-2,626,065	0	15,720,222
Education, Department of	3,598,766,064	-5,952,739	0	78,331	0	3,592,891,656	2,159,276	0	0	-4,050,535	-323,352	3,590,677,045
Executive Council	85,397	1,279,168	0	0	0	1,364,565	0	0	0	0	0	1,364,565
Governor/Lt. Governor's Office	2,444,024	0	0	14,022	0	2,458,046	17,797	0	0	-1,576	-1,576	2,472,692
Governor's Office of Drug Control Policy	238,147	0	0	1,124	0	239,271	0	0	0	0	0	239,271
Homeland Security and Emergency Management	2,124,877	0	0	14,513	21,003,186	23,142,576	0	0	0	0	0	23,142,576
Human Rights, Department of	2,533,368	0	0	-21,004	0	2,512,364	35,596	0	0	-25,382	-111,384	2,411,193
Human Services, Department of	1,857,974,761	-26,735	0	-46,715	91,648,636	1,949,549,947	101,290,656	0	0	-222,627,551	-418,411	1,827,794,641
Inspections & Appeals, Department of	79,243,803	0	0	235,824	0	79,479,627	1,507,189	0	0	-1,202,141	-9,247,722	70,536,952
Iowa Ethics & Campaign Disclosure Board	666,001	0	0	2,862	0	668,863	22,795	0	0	-10,090	-10,090	617,477
Iowa Finance Authority	658,000	0	0	0	0	658,000	0	0	0	-10,809	0	647,191
Iowa Workforce Development	15,933,557	0	0	0	0	15,933,557	3,364,254	0	0	-4,182,248	-121,516	14,994,047
Judicial Branch	184,226,293	0	0	397,444	0	184,623,737	0	0	0	0	-59,537	184,564,200
Law Enforcement Academy	1,996,209	0	0	-1,853	0	1,994,356	0	0	0	-288,904	-7	1,705,445
Legislative Branch	37,000,000	-1,335,550	0	0	0	35,664,450	0	0	0	0	0	35,664,450
Management, Department of	27,553,140	12,237,674	0	-1,158,066	70,000,000	108,632,748	0	0	0	0	-99,381	108,533,367
Natural Resources, Department of	13,930,987	0	0	37,071	0	13,968,058	1,185,638	0	0	-1,531,416	0	13,622,280
Parole, Board of	1,234,687	0	0	5,578	0	1,240,265	52,948	0	0	-40,393	-71,012	1,181,809
Public Defense, Department of	6,748,101	1,214,487	0	22,595	0	7,985,183	0	0	0	0	-5,305	7,979,878
Public Employment Relations Board	1,492,452	0	0	0	0	1,492,452	149,677	0	0	-59,245	-180,344	1,402,540
Public Health, Department of	55,492,262	-35,093	0	-47,241	0	55,409,928	0	0	0	0	-571,066	54,838,862
Public Information Board	339,343	0	0	3,676	0	343,019	8,204	0	0	-8,393	-10,985	331,845
Public Safety, Department of	107,202,576	0	0	125,591	2,400,000	109,728,167	218,262	0	0	-2,080,022	-70,952	107,795,456
Regents, Board of	582,380,275	0	0	0	525,578	582,905,853	0	0	0	-100,000	-548,102	582,257,751
Revenue, Department of	495,465,163	-2,644,887	0	-324,790	0	492,495,486	982,430	0	0	-23,638	-23,638	493,430,640
Secretary of State	3,515,285	0	0	30,231	0	3,545,516	707	0	0	-423	-523	3,545,277
Treasurer of State	1,017,442	0	0	0	0	1,017,442	10,528	0	0	-12,520	-23,049	992,401
Veterans Affairs, Department of	11,378,476	0	0	-27,161	0	11,351,315	11,940,753	0	0	-16,329,048	-6	6,963,014
Grand Total	\$ 7,642,647,348	\$ 4,724,853	\$ 0	\$ 0	\$ 185,577,400	\$ 7,832,949,601	\$ 129,786,519	\$ 579,292	\$ -579,292	\$ -264,281,167	\$ -12,202,126	\$ 7,686,252,827

**FY 2020 General Fund Appropriation Activity
Administration and Regulation Appropriations Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	OCIO Adjustment	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of	Administrative Services, Dept.	\$ 3,616,936	\$ 0	\$ 0	\$ -13,532	\$ 0	\$ 3,603,404	\$ 2,937	\$ 0	\$ -18,793	\$ -10,054	\$ -10,054	\$ 3,567,441
Administrative Services, Department of	Federal Cash Management Standing	54,182	123,016	0	0	0	177,198	0	0	0	0	0	177,198
Administrative Services, Department of	Real Property Listing	50,000	0	0	0	0	50,000	0	0	0	0	-45,883	4,118
Administrative Services, Department of	Terrace Hill Operations	418,200	0	0	0	0	418,200	0	805	0	0	0	419,005
Administrative Services, Department of	Unemployment Compensation	421,655	-209,315	0	0	0	212,340	0	0	0	0	0	212,340
Administrative Services, Department of	Utilities	3,524,611	0	0	0	0	3,524,611	21,352	17,988	0	-2,518	0	3,561,432
Administrative Services, Department of Total		8,085,584	-86,299	0	-13,532	0	7,985,753	24,289	18,793	-18,793	-12,572	-55,937	7,941,533
Auditor of State	Auditor of State - General Office	986,193	0	0	0	0	986,193	0	0	0	0	-1,733	984,460
Auditor of State Total		986,193	0	0	0	0	986,193	0	0	0	0	-1,733	984,460
Chief Information Officer, Office of the	Broadband Grants	5,000,000	0	0	0	0	5,000,000	0	0	0	-5,000,000	0	0
Chief Information Officer, Office of the Total		5,000,000	0	0	0	0	5,000,000	0	0	0	-5,000,000	0	0
Commerce, Department of	Alcoholic Beverages Operations	1,019,556	0	0	55,898	0	1,075,454	0	0	0	0	0	1,075,454
Commerce, Department of	Professional Licensing Bureau	370,263	0	0	-9,407	0	360,856	0	0	0	0	0	360,856
Commerce, Department of Total		1,389,819	0	0	46,491	0	1,436,310	0	0	0	0	0	1,436,310
Executive Council	Court Costs	56,455	1,140,102	0	0	0	1,196,557	0	0	0	0	0	1,196,557
Executive Council	Drainage Assessment	19,367	148,641	0	0	0	168,008	0	0	0	0	0	168,008
Executive Council	Public Improvements	9,575	-9,575	0	0	0	0	0	0	0	0	0	0
Executive Council Total		85,397	1,279,168	0	0	0	1,364,565	0	0	0	0	0	1,364,565
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	2,303,954	0	0	11,390	0	2,315,344	17,797	0	0	0	0	2,333,141
Governor/Lt. Governor's Office	Terrace Hill Quarters	140,070	0	0	2,632	0	142,702	0	0	0	-1,576	-1,576	139,550
Governor/Lt. Governor's Office Total		2,444,024	0	0	14,022	0	2,458,046	17,797	0	0	-1,576	-1,576	2,472,692
Governor's Office of Drug Control Policy	Drug Policy Coordinator	238,147	0	0	1,124	0	239,271	0	0	0	0	0	239,271
Governor's Office of Drug Control Policy Total		238,147	0	0	1,124	0	239,271	0	0	0	0	0	239,271
Human Rights, Department of	Community Advocacy and Services	956,894	0	0	0	0	956,894	23,761	0	0	-22,182	-22,182	936,292
Human Rights, Department of	Criminal & Juvenile Justice	1,226,399	0	0	0	0	1,226,399	0	0	0	0	0	1,226,399
Human Rights, Department of	Human Rights Administration	210,075	0	0	-21,004	0	189,071	11,835	0	0	-3,201	-3,201	194,505
Human Rights, Department of	Single Grant Program	140,000	0	0	0	0	140,000	0	0	0	0	-86,002	53,998
Human Rights, Department of Total		2,533,368	0	0	-21,004	0	2,512,364	35,596	0	0	-25,382	-111,384	2,411,193
Inspections & Appeals, Department of	Administration Division	511,580	0	0	34,732	0	546,312	119,764	0	0	-86,027	-86,027	494,022
Inspections & Appeals, Department of	Administrative Hearings Div.	625,827	0	0	0	0	625,827	172,956	0	0	-98,598	-98,598	601,586
Inspections & Appeals, Department of	Child Advocacy Board	2,570,605	0	0	11,849	0	2,582,454	35,428	0	0	-7,597	-7,597	2,602,687
Inspections & Appeals, Department of	Employment Appeal Board	38,912	0	0	0	0	38,912	500	0	0	-500	-500	38,412
Inspections & Appeals, Department of	Food and Consumer Safety	574,819	0	0	0	0	574,819	0	0	0	0	0	574,819
Inspections & Appeals, Department of	Health Facilities Division	4,734,682	0	0	0	0	4,734,682	94,984	0	0	-170,953	-170,953	4,487,759
Inspections & Appeals, Department of	Indigent Defense Appropriation	40,760,448	0	0	0	0	40,760,448	0	0	0	0	-8,045,581	32,714,867
Inspections & Appeals, Department of	Investigations Division	2,471,791	0	0	0	0	2,471,791	318,592	0	0	-266,714	-266,714	2,256,956
Inspections & Appeals, Department of	Public Defender	26,955,139	0	0	189,243	0	27,144,382	764,965	0	0	-571,752	-571,752	26,765,844
Inspections & Appeals, Department of Total		79,243,803	0	0	235,824	0	79,479,627	1,507,189	0	0	-1,202,141	-9,247,722	70,536,952
Iowa Ethics & Campaign Disclosure Board	Iowa Ethics & Campaign Disclosure Board	666,001	0	0	2,862	0	668,863	22,795	0	0	-10,090	-10,090	671,477
Iowa Ethics & Campaign Disclosure Board Total		666,001	0	0	2,862	0	668,863	22,795	0	0	-10,090	-10,090	671,477
Management, Department of	Appeal Board Claims	4,500,000	12,237,674	0	0	0	16,737,674	0	0	0	0	0	16,737,674
Management, Department of	Department of Management Operations	2,652,389	0	0	43,304	0	2,695,693	0	0	0	0	0	2,695,693
Management, Department of	OCIO Rate Adjustment	1,300,751	0	0	-1,201,370	0	99,381	0	0	0	0	-99,381	0
Management, Department of	Rebuild Iowa Infrastructure Fund	0	0	0	0	70,000,000	70,000,000	0	0	0	0	0	70,000,000
Management, Department of	Special Olympics Fund	100,000	0	0	0	0	100,000	0	0	0	0	0	100,000
Management, Department of	Transportation Equity Fund Appropriation	19,000,000	0	0	0	0	19,000,000	0	0	0	0	0	19,000,000
Management, Department of Total		27,553,140	12,237,674	0	-1,158,066	70,000,000	108,632,748	0	0	0	0	-99,381	108,533,367
Public Information Board	Iowa Public Information Board	339,343	0	0	3,676	0	343,019	8,204	0	0	-8,393	-10,985	331,845
Public Information Board Total		339,343	0	0	3,676	0	343,019	8,204	0	0	-8,393	-10,985	331,845
Revenue, Department of	Ag Land Tax Credit	39,100,000	-23,397	0	0	0	39,076,603	0	0	0	0	0	39,076,603
Revenue, Department of	Business Property Tax Credit	125,000,000	0	0	0	0	125,000,000	0	0	0	0	0	125,000,000
Revenue, Department of	Comm and Industrial Property Tax Replacement	152,114,544	-110,437	0	0	0	152,004,107	0	0	0	0	0	152,004,107
Revenue, Department of	Elderly & Disabled Property Tax Credit	30,895,000	-12,582,975	0	0	0	18,312,025	0	0	0	0	0	18,312,025
Revenue, Department of	Homestead Tax Credit Aid	130,316,500	9,708,388	0	0	0	140,024,888	0	0	0	0	0	140,024,888
Revenue, Department of	Military Service Tax Refunds	1,352,000	408,081	0	0	0	1,760,081	0	0	0	0	0	1,760,081
Revenue, Department of	Printing Cigarette Stamps	124,652	-44,546	0	0	0	80,106	0	0	0	0	0	80,106
Revenue, Department of	Revenue, Department of	15,474,482	0	0	-324,790	0	15,149,692	982,430	0	0	-23,638	-23,638	16,084,846
Revenue, Department of	Technology Upgrades	1,070,460	0	0	0	0	1,070,460	0	0	0	0	0	1,070,460
Revenue, Department of	Tobacco Reporting Requirements	17,525	0	0	0	0	17,525	0	0	0	0	0	17,525
Revenue, Department of Total		495,465,163	-2,644,887	0	-324,790	0	492,495,486	982,430	0	0	-23,638	-23,638	493,430,640

**FY 2020 General Fund Appropriation Activity
Administration and Regulation Appropriations Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	OCIO Adjustment	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Secretary of State	Elections/Voter Reg	2,109,755	0	0	15,115	0	2,124,870	0	0	0	0	-101	2,124,769
Secretary of State	Secretary of State-Business Services	1,405,530	0	0	15,116	0	1,420,646	707	0	0	-423	-423	1,420,508
Secretary of State Total		3,515,285	0	0	30,231	0	3,545,516	707	0	0	-423	-523	3,545,277
Treasurer of State	Treasurer - General Office	1,017,442	0	0	0	0	1,017,442	10,528	0	0	-12,520	-23,049	992,401
Treasurer of State Total		1,017,442	0	0	0	0	1,017,442	10,528	0	0	-12,520	-23,049	992,401
Grand Total		\$ 628,562,709	\$ 10,785,655	\$ 0	\$ -1,183,162	\$ 70,000,000	\$ 708,165,202	\$ 2,609,535	\$ 18,793	\$ -18,793	\$ -6,296,736	\$ -9,586,018	\$ 694,891,983

**FY 2020 General Fund Appropriation Activity
Agriculture and Natural Resources Appropriations Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law		Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward		Total Approp Expended
				Adjustments	OCIO Adjustment						Forward	Reversions	
Agriculture and Land Stewardship	Agricultural Education	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000
Agriculture and Land Stewardship	Avian Influenza	0	0	0	0	0	0	137,174	0	0	-137,174	0	0
Agriculture and Land Stewardship	Farmers with Disabilities	180,000	0	0	0	0	180,000	0	0	0	0	0	180,000
Agriculture and Land Stewardship	Foreign Animal Disease	500,000	0	0	0	0	500,000	0	0	0	0	0	500,000
Agriculture and Land Stewardship	GF-Administrative Division	18,327,339	0	0	8,340	0	18,335,679	530,961	0	0	-87,134	-87,134	18,692,373
Agriculture and Land Stewardship	GF-Ag Drainage Wells	1,875,000	0	0	0	0	1,875,000	0	0	0	0	0	1,875,000
Agriculture and Land Stewardship	Hungry Canyons acct of Loess Hills Fund	50,000	0	0	0	0	50,000	0	0	0	0	0	50,000
Agriculture and Land Stewardship	Local Food and Farm	75,000	0	0	0	0	75,000	70,000	0	0	-74,086	0	70,914
Agriculture and Land Stewardship	Milk Inspections	189,196	0	0	0	0	189,196	3,656	0	0	-3,044	0	189,808
Agriculture and Land Stewardship	Water Quality Initiative	3,000,000	0	0	0	0	3,000,000	0	0	0	0	0	3,000,000
Agriculture and Land Stewardship Total		24,221,535	0	0	8,340	0	24,229,875	741,791	0	0	-301,437	-87,134	24,583,095
Natural Resources, Department of	Floodplain Management Program	1,510,000	0	0	0	0	1,510,000	692,777	0	0	-1,072,335	0	1,130,442
Natural Resources, Department of	Forestry Health Management GF	500,000	0	0	0	0	500,000	492,861	0	0	-459,081	0	533,780
Natural Resources, Department of	GF-Natural Resources Operations	11,920,987	0	0	37,071	0	11,958,058	0	0	0	0	0	11,958,058
Natural Resources, Department of Total		13,930,987	0	0	37,071	0	13,968,058	1,185,638	0	0	-1,531,416	0	13,622,280
Grand Total		\$ 38,152,522	\$ 0	\$ 0	45,411	\$ 0	\$ 38,197,933	\$ 1,927,429	\$ 0	\$ 0	\$ -1,832,853	\$ -87,134	\$ 38,205,376

**FY 2020 General Fund Appropriation Activity
Economic Development Appropriations Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	OCIO Adjustment	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Cultural Affairs, Department of	Administrative Division	\$ 168,637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 168,637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 168,637
Cultural Affairs, Department of	Arts Council	1,317,188	0	0	0	0	1,317,188	100,000	0	0	-217,000	0	1,200,188
Cultural Affairs, Department of	Community Cultural Grants	172,090	0	0	0	0	172,090	0	0	0	0	0	172,090
Cultural Affairs, Department of	County Endowment Funding - DCA Grants	448,403	0	0	0	0	448,403	0	0	0	0	0	448,403
Cultural Affairs, Department of	Cultural Trust Grants	150,000	0	0	0	0	150,000	0	0	0	0	0	150,000
Cultural Affairs, Department of	Great Places GF	150,000	0	0	0	0	150,000	0	0	0	0	0	150,000
Cultural Affairs, Department of	Historic Sites	426,398	0	0	0	0	426,398	0	0	0	0	0	426,398
Cultural Affairs, Department of	Historical Division	3,127,797	0	0	14,554	0	3,142,351	0	0	0	0	0	3,142,351
Cultural Affairs, Department of	Records Center Rent - GF	227,243	0	0	0	0	227,243	0	0	0	0	0	227,243
Cultural Affairs, Department of Total		6,187,756	0	0	14,554	0	6,202,310	100,000	0	0	-217,000	0	6,085,310
Economic Development Authority	Councils of Governments (COGs) Assistance	275,000	0	0	0	0	275,000	0	0	0	0	0	275,000
Economic Development Authority	Economic Development Approp	13,413,379	0	0	-94,826	0	13,318,553	1,166,154	0	0	-1,351,399	0	13,133,308
Economic Development Authority	ICVS-Promise	168,201	0	0	0	0	168,201	0	0	0	0	0	168,201
Economic Development Authority	Registered Apprenticeship Program	1,000,000	0	0	0	0	1,000,000	932,971	0	0	-1,151,784	0	781,186
Economic Development Authority	STEM Scholarships	0	0	0	0	0	0	219,649	0	0	-122,881	0	96,768
Economic Development Authority	Tourism marketing - Adjusted Gross Receipts	900,000	-9,241	0	0	0	890,760	0	0	0	0	0	890,760
Economic Development Authority	World Food Prize	375,000	0	0	0	0	375,000	0	0	0	0	0	375,000
Economic Development Authority Total		16,131,580	-9,241	0	-94,826	0	16,027,514	2,318,774	0	0	-2,626,065	0	15,720,222
Iowa Finance Authority	Rent Subsidy Program	658,000	0	0	0	0	658,000	0	0	0	-10,809	0	647,191
Iowa Finance Authority Total		658,000	0	0	0	0	658,000	0	0	0	-10,809	0	647,191
Iowa Workforce Development	Employee Misclassification	379,631	0	0	0	0	379,631	0	0	0	0	-81,577	298,055
Iowa Workforce Development	I3 State Accounting System	228,822	0	0	0	0	228,822	8,695	0	0	0	0	237,517
Iowa Workforce Development	Iowa Employer Innovation Fund	1,200,000	0	0	0	0	1,200,000	0	0	0	-653,753	0	546,247
Iowa Workforce Development	IWD Labor Services Division	3,491,252	0	0	0	0	3,491,252	2,724,698	0	0	-2,798,401	0	3,417,548
Iowa Workforce Development	IWD Workers Compensation Division	3,321,044	0	0	0	0	3,321,044	341,423	0	0	-448,939	0	3,213,528
Iowa Workforce Development	Offender Reentry Program	387,158	0	0	0	0	387,158	70,894	0	0	-31,155	0	426,897
Iowa Workforce Development	Summer Youth Work Pilot	250,000	0	0	0	0	250,000	218,544	0	0	-250,000	-39,939	178,605
Iowa Workforce Development	Workforce Development Field Offices	6,675,650	0	0	0	0	6,675,650	0	0	0	0	0	6,675,650
Iowa Workforce Development Total		15,933,557	0	0	0	0	15,933,557	3,364,254	0	0	-4,182,248	-121,516	14,994,047
Public Employment Relations Board	PER Board - General Office	1,492,452	0	0	0	0	1,492,452	149,677	0	0	-59,245	-180,344	1,402,540
Public Employment Relations Board Total		1,492,452	0	0	0	0	1,492,452	149,677	0	0	-59,245	-180,344	1,402,540
Grand Total		\$ 40,403,345	\$ -9,241	\$ 0	\$ -80,272	\$ 0	\$ 40,313,833	\$ 5,932,704	\$ 0	\$ 0	\$ -7,095,367	\$ -301,860	\$ 38,849,310

**FY 2020 General Fund Appropriation Activity
Education Appropriations Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	OCIO Adjustment	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Blind, Iowa Commission for the	Department for the Blind	\$ 2,247,499	\$ 0	\$ 0	\$ 4,502	\$ 0	2,252,001	\$ 6,513	\$ 0	\$ 0	\$ -32,741	\$ -32,741	\$ 2,193,033
Blind, Iowa Commission for the Total		2,247,499	0	0	4,502	0	2,252,001	6,513	0	0	-32,741	-32,741	2,193,033
College Student Aid Commission	All Iowa Opportunity Scholarships	3,000,000	0	0	0	0	3,000,000	0	0	0	0	0	3,000,000
College Student Aid Commission	College Aid Commission	429,279	0	0	0	0	429,279	0	0	0	0	0	429,279
College Student Aid Commission	Des Moines University Programs	400,973	0	0	0	0	400,973	0	0	0	0	0	400,973
College Student Aid Commission	Future Ready Iowa Administration	130,254	0	0	0	0	130,254	0	0	0	0	0	130,254
College Student Aid Commission	Future Ready Iowa Last-Dollar Scholarship Program	13,004,744	0	0	0	0	13,004,744	0	0	0	0	0	13,004,744
College Student Aid Commission	Health Care-Related Loan Program	250,000	0	0	0	0	250,000	0	0	0	0	0	250,000
College Student Aid Commission	National Guard Benefits Program	4,700,000	0	0	0	0	4,700,000	543,647	0	0	-520,468	0	4,723,179
College Student Aid Commission	Rural Iowa Primary Care Loan Repayment Program	1,424,502	0	0	0	0	1,424,502	0	0	0	0	0	1,424,502
College Student Aid Commission	Teach Iowa Scholars	400,000	0	0	0	0	400,000	0	0	0	0	0	400,000
College Student Aid Commission	Tuition Grant - For-Profit	426,220	0	0	0	0	426,220	0	0	0	0	0	426,220
College Student Aid Commission	Tuition Grant Program-Standing	47,703,463	0	0	0	0	47,703,463	0	0	0	0	0	47,703,463
College Student Aid Commission	Vocational Technical Tuition Grant	1,750,185	0	0	0	0	1,750,185	0	0	0	0	0	1,750,185
College Student Aid Commission Total		73,619,620	0	0	0	0	73,619,620	543,647	0	0	-520,468	0	73,642,799
Education, Department of	Administration	5,949,047	0	0	26,479	0	5,975,526	0	0	0	0	0	5,975,526
Education, Department of	Adult Education and Literacy Programs	500,000	0	0	0	0	500,000	0	0	0	0	0	500,000
Education, Department of	Attendance Center Perf./Website & Data Sys Support	250,000	0	0	0	0	250,000	0	0	0	0	0	250,000
Education, Department of	Best Buddies Iowa	25,000	0	0	0	0	25,000	0	0	0	0	0	25,000
Education, Department of	Career and Technical Education Administration	598,197	0	0	0	0	598,197	0	0	0	0	0	598,197
Education, Department of	Child Development	10,524,389	-1,675,863	0	0	0	8,848,526	0	0	0	0	0	8,848,526
Education, Department of	Children's Mental Health Training and Support	2,100,000	0	0	0	0	2,100,000	0	0	0	0	0	2,100,000
Education, Department of	Community College State General Aid	208,690,889	0	0	0	0	208,690,889	0	0	0	0	0	208,690,889
Education, Department of	Computer Science Professional Dev. Incentive Fund	500,000	0	0	0	0	500,000	0	0	0	0	0	500,000
Education, Department of	Early Childhood Iowa - School Ready	22,662,799	0	0	0	0	22,662,799	0	0	0	0	0	22,662,799
Education, Department of	Early Head Start Projects	574,500	0	0	0	0	574,500	0	0	0	0	0	574,500
Education, Department of	Early Warning System for Literacy	1,915,000	0	0	0	0	1,915,000	0	0	0	0	0	1,915,000
Education, Department of	Enrich Iowa Libraries	2,464,823	0	0	0	0	2,464,823	0	0	0	0	-3	2,464,820
Education, Department of	Entrepreneurs with Disabilities Program	138,506	0	0	0	0	138,506	0	0	0	0	0	138,506
Education, Department of	Independent Living	84,823	0	0	0	0	84,823	0	0	0	0	0	84,823
Education, Department of	Independent Living Center Grant	86,457	0	0	0	0	86,457	0	0	0	0	0	86,457
Education, Department of	Iowa PBS	7,739,415	0	0	30,901	0	7,770,316	100,000	0	0	0	0	7,870,316
Education, Department of	Iowa Reading Research Center	1,300,176	0	0	0	0	1,300,176	598,218	0	0	-714,401	0	1,183,992
Education, Department of	Iowa Vocational Rehabilitation Services	5,677,908	0	0	18,420	0	5,696,328	0	0	0	0	0	5,696,328
Education, Department of	Jobs For America's Grads	2,666,188	0	0	0	0	2,666,188	0	0	0	0	0	2,666,188
Education, Department of	LEA Assessment	3,000,000	0	0	0	0	3,000,000	0	0	0	0	0	3,000,000
Education, Department of	Midwestern Higher Education Compact	115,000	0	0	0	0	115,000	0	0	0	0	0	115,000
Education, Department of	Nonpublic Concurrent Enroll. Pmts to Comm Coll	1,000,000	0	0	0	0	1,000,000	0	0	0	-1,000,000	0	0
Education, Department of	Online State Job Posting System	230,000	0	0	0	0	230,000	0	0	0	0	-13,437	216,563
Education, Department of	Sac and Fox Indian Settlement Education	100,000	0	0	0	0	100,000	0	0	0	0	0	100,000
Education, Department of	School Food Service	2,176,797	0	0	0	0	2,176,797	0	0	0	0	0	2,176,797
Education, Department of	Secondary Career and Technical Education	2,952,459	0	0	0	0	2,952,459	0	0	0	0	0	2,952,459
Education, Department of	Special Education Services Birth to 3	1,721,400	0	0	0	0	1,721,400	0	0	0	0	0	1,721,400
Education, Department of	State Foundation School Aid	3,289,952,888	-4,276,876	0	0	0	3,285,676,012	0	0	0	0	0	3,285,676,012
Education, Department of	State Library	2,530,063	0	0	2,531	0	2,532,594	0	0	0	0	0	2,532,594
Education, Department of	Statewide Clearinghouse for Work-Based Learning	300,000	0	0	0	0	300,000	0	0	0	0	-50,329	249,671
Education, Department of	Successful Progression for Early Readers	7,824,782	0	0	0	0	7,824,782	0	0	0	0	0	7,824,782
Education, Department of	Summer Joint Enrollment Program	600,000	0	0	0	0	600,000	0	0	0	0	0	600,000
Education, Department of	Teacher Quality/Student Achievement	2,965,467	0	0	0	0	2,965,467	1,461,058	0	0	-2,336,133	-257,482	1,832,910
Education, Department of	Textbook Services For Nonpublic	652,000	0	0	0	0	652,000	0	0	0	0	-2,100	649,900
Education, Department of	Transportation Nonpublic Students	8,197,091	0	0	0	0	8,197,091	0	0	0	0	0	8,197,091
Education, Department of Total		3,598,766,064	-5,952,739	0	78,331	0	3,592,891,656	2,159,276	0	0	-4,050,535	-323,352	3,590,677,045
Regents, Board of	BOR - Board Office	775,655	0	0	0	0	775,655	0	0	0	0	0	775,655
Regents, Board of	BOR - FY 20 Regents Increase	12,000,000	0	-12,000,000	0	0	0	0	0	0	0	0	0
Regents, Board of	BOR - Iowa Public Radio	350,648	0	0	0	0	350,648	0	0	0	0	0	350,648
Regents, Board of	BOR - Regents Resource Centers	272,161	0	0	0	0	272,161	0	0	0	0	0	272,161
Regents, Board of	IBS - Iowa Braille and Sight Saving School	4,334,759	0	0	0	0	4,334,759	0	0	0	-100,000	-243,717	3,991,042
Regents, Board of	ISD - Iowa School for the Deaf	10,299,287	0	0	0	0	10,299,287	0	0	0	0	0	10,299,287
Regents, Board of	ISU - Agricultural Experiment Station	29,886,877	0	0	0	0	29,886,877	0	0	0	0	0	29,886,877
Regents, Board of	ISU - Biosciences Innovation Ecosystem - GF	825,000	0	0	0	0	825,000	0	0	0	0	0	825,000
Regents, Board of	ISU - Cooperative Extension	18,266,722	0	0	0	0	18,266,722	0	0	0	0	0	18,266,722
Regents, Board of	ISU - General University	170,624,125	0	4,000,000	0	0	174,624,125	0	0	0	0	0	174,624,125

**FY 2020 General Fund Appropriation Activity
Education Appropriations Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	OCIO Adjustment	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Regents, Board of	ISU - Livestock Disease Research	172,844	0	0	0	0	172,844	0	0	0	0	0	172,844
Regents, Board of	ISU - Veterinary Diagnostic Laboratory	4,400,000	0	0	0	0	4,400,000	0	0	0	0	0	4,400,000
Regents, Board of	SUI - Biocatalysis	706,371	0	0	0	0	706,371	0	0	0	0	0	706,371
Regents, Board of	SUI - Biosciences Innovation Ecosystem	275,000	0	0	0	0	275,000	0	0	0	0	0	275,000
Regents, Board of	SUI - Family Practice Program	1,745,379	0	0	0	0	1,745,379	0	0	0	0	0	1,745,379
Regents, Board of	SUI - General University	214,710,793	0	4,000,000	0	0	218,710,793	0	0	0	0	0	218,710,793
Regents, Board of	SUI - Hygienic Laboratory	4,297,032	0	0	0	525,578	4,822,610	0	0	0	0	0	4,822,610
Regents, Board of	SUI - Iowa Flood Center	1,171,222	0	0	0	0	1,171,222	0	0	0	0	0	1,171,222
Regents, Board of	SUI - Iowa Online Advanced Placement Academy	470,293	0	0	0	0	470,293	0	0	0	0	0	470,293
Regents, Board of	SUI - Iowa's Center for Agricultural Safety & Health	130,000	0	0	0	0	130,000	0	0	0	0	0	130,000
Regents, Board of	SUI - Oakdale Campus	2,134,120	0	0	0	0	2,134,120	0	0	0	0	0	2,134,120
Regents, Board of	SUI - Primary Health Care	633,367	0	0	0	0	633,367	0	0	0	0	0	633,367
Regents, Board of	SUI - Specialized Children Health Services	643,641	0	0	0	0	643,641	0	0	0	0	0	643,641
Regents, Board of	SUI - State of Iowa Birth Defects Registry	37,370	0	0	0	0	37,370	0	0	0	0	0	37,370
Regents, Board of	SUI - State of Iowa Cancer Registry	145,476	0	0	0	0	145,476	0	0	0	0	0	145,476
Regents, Board of	SUI - Substance Abuse Consortium	54,197	0	0	0	0	54,197	0	0	0	0	0	54,197
Regents, Board of	SUI - Waterman Iowa Nonprofit Resource Center	158,641	0	0	0	0	158,641	0	0	0	0	0	158,641
Regents, Board of	UNI - Additive Manufacturing	400,000	0	0	0	0	400,000	0	0	0	0	0	400,000
Regents, Board of	UNI - General University	95,712,362	0	4,000,000	0	0	99,712,362	0	0	0	0	0	99,712,362
Regents, Board of	UNI - Math & Science Collaborative	6,446,375	0	0	0	0	6,446,375	0	0	0	0	-304,385	6,141,990
Regents, Board of	UNI - Real Estate Education Program	125,302	0	0	0	0	125,302	0	0	0	0	0	125,302
Regents, Board of	UNI - Recycling and Reuse Center	175,256	0	0	0	0	175,256	0	0	0	0	0	175,256
Regents, Board of Total		582,380,275	0	0	0	525,578	582,905,853	0	0	0	-100,000	-548,102	582,257,751
Grand Total		\$ 4,257,013,458	\$ -5,952,739	\$ 0	\$ 82,833	\$ 525,578	\$ 4,251,669,130	\$ 2,709,436	\$ 0	\$ 0	\$ -4,703,743	\$ -904,194	\$ 4,248,770,628

**FY 2020 General Fund Appropriation Activity
Health and Human Services Appropriations Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	OCIO Adjustment	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Aging, Iowa Department of	Aging Programs	\$ 11,191,441	\$ 0	\$ 0	\$ -27,059	\$ 0	\$ 11,164,382	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,164,382
Aging, Iowa Department of	Office of Long-Term Care Ombudsman	1,149,821	0	0	0	0	1,149,821	0	0	0	0	0	1,149,821
Aging, Iowa Department of Total		12,341,262	0	0	-27,059	0	12,314,203	0	0	0	0	0	12,314,203
Human Services, Department of	Adoption Subsidy	40,596,007	0	0	0	0	40,596,007	336,410	0	0	-3,434,836	0	37,497,581
Human Services, Department of	Cherokee MHI	14,216,149	0	0	29,819	0	14,245,968	0	0	0	0	0	14,245,968
Human Services, Department of	Child Abuse Prevention	232,570	-26,735	0	0	0	205,835	0	0	0	0	0	205,835
Human Services, Department of	Child and Family Services	89,071,761	0	0	169	0	89,071,930	0	0	0	-11,171,109	0	77,900,821
Human Services, Department of	Child Care Assistance	40,816,931	0	0	0	0	40,816,931	0	0	0	0	0	40,816,931
Human Services, Department of	Child Support Recoveries	14,749,368	0	0	118,445	0	14,867,813	0	0	0	0	-8,705	14,859,108
Human Services, Department of	Children's Health Insurance	19,361,112	0	0	20	1,737,294	21,098,426	0	0	0	0	0	21,098,426
Human Services, Department of	Civil Commitment Unit for Sexual Offenders	12,053,093	0	0	17,472	0	12,070,565	0	0	0	0	0	12,070,565
Human Services, Department of	Commission Of Inquiry	1,394	0	0	0	0	1,394	0	0	0	0	-1,394	0
Human Services, Department of	Conners Training	33,632	0	0	0	0	33,632	0	0	0	0	-147	33,485
Human Services, Department of	DHS - Department Wide Duties	2,879,274	0	0	0	0	2,879,274	0	0	0	0	0	2,879,274
Human Services, Department of	Eldora Training School	13,920,757	0	0	30,204	0	13,950,961	4,297	0	0	0	0	13,955,258
Human Services, Department of	Family Investment Program/JOBS	40,365,037	0	0	-361,059	0	40,003,978	3,515,261	0	0	-9,028,372	0	34,490,868
Human Services, Department of	Family Support Subsidy	949,282	0	0	0	0	949,282	121,976	0	0	-151,846	0	919,412
Human Services, Department of	Field Operations	55,396,906	0	0	203,492	0	55,600,398	492,757	0	0	-5,226,469	0	50,866,686
Human Services, Department of	General Administration	13,833,040	0	0	-60,507	0	13,772,533	149,941	0	0	-220,941	0	13,701,533
Human Services, Department of	Glenwood Resource Center	16,048,348	0	0	56,911	928,608	17,033,867	3,428,060	0	0	-2,871,250	0	17,590,677
Human Services, Department of	Independence MHI	19,165,110	0	0	36,534	0	19,201,644	0	0	0	0	0	19,201,644
Human Services, Department of	Medical Assistance	1,427,379,707	0	0	1,968	88,982,734	1,516,364,409	87,888,114	0	0	-185,769,260	0	1,418,483,263
Human Services, Department of	Medical Contracts	17,992,530	0	0	-161,187	0	17,831,343	0	0	0	0	-250,447	17,580,896
Human Services, Department of	Non Resident Commitment M.III	142,802	0	0	0	0	142,802	0	0	0	0	-127,953	14,849
Human Services, Department of	State Supplementary Assistance	7,812,909	0	0	0	0	7,812,909	2,456,564	0	0	-1,888,492	0	8,380,981
Human Services, Department of	Volunteers	84,686	0	0	0	0	84,686	0	0	0	0	-29,764	54,922
Human Services, Department of	Woodward Resource Center	10,872,356	0	0	41,004	0	10,913,360	2,897,274	0	0	-2,864,975	0	10,945,660
Human Services, Department of Total		1,857,974,761	-26,735	0	-46,715	91,648,636	1,949,549,947	101,290,656	0	0	-222,627,551	-418,411	1,827,794,641
Public Health, Department of	Addictive Disorders	25,110,000	0	0	-621	0	25,109,379	0	0	0	-169,265	0	24,940,114
Public Health, Department of	Chronic Conditions	4,223,519	0	0	-146	0	4,223,373	0	0	0	0	-2,741	4,220,632
Public Health, Department of	Community Capacity	5,594,677	0	0	-371	0	5,594,306	0	0	0	0	-372,036	5,222,270
Public Health, Department of	Essential Public Health Services	7,662,464	0	0	0	0	7,662,464	0	0	0	0	-8,125	7,654,339
Public Health, Department of	Healthy Children and Families	5,817,057	0	0	-376	0	5,816,681	0	0	0	0	-18,899	5,797,782
Public Health, Department of	Infectious Diseases	1,796,426	0	0	-220	0	1,796,206	0	0	0	0	0	1,796,206
Public Health, Department of	Iowa Reg for Congenital & Inherited Disorders	223,521	-35,093	0	0	0	188,428	0	0	0	0	0	188,428
Public Health, Department of	Public Protection	4,093,383	0	0	-8,163	0	4,085,220	0	0	0	0	0	4,085,220
Public Health, Department of	Resource Management	971,215	0	0	-37,344	0	933,871	0	0	0	0	0	933,871
Public Health, Department of Total		55,492,262	-35,093	0	-47,241	0	55,409,928	0	0	0	0	-571,066	54,838,862
Veterans Affairs, Department of	General Administration	1,225,500	0	0	4,263	0	1,229,763	0	0	0	0	-6	1,229,757
Veterans Affairs, Department of	Injured Veterans Grant Program	0	0	0	0	0	0	183,897	0	0	-183,897	0	0
Veterans Affairs, Department of	Iowa Veterans Home	7,162,976	0	0	-31,424	0	7,131,552	11,573,040	0	0	-15,974,810	0	2,729,782
Veterans Affairs, Department of	Veterans County Grants	990,000	0	0	0	0	990,000	183,815	0	0	-170,340	0	1,003,475
Veterans Affairs, Department of	Vets Home Ownership Program	2,000,000	0	0	0	0	2,000,000	0	0	0	0	0	2,000,000
Veterans Affairs, Department of Total		11,378,476	0	0	-27,161	0	11,351,315	11,940,753	0	0	-16,329,048	-6	6,963,014
Grand Total		\$ 1,937,186,761	\$ -61,828	\$ 0	\$ -148,176	\$ 91,648,636	\$ 2,028,625,393	\$ 113,231,409	\$ 0	\$ 0	\$ -238,956,598	\$ -989,484	\$ 1,901,910,720

**FY 2020 General Fund Appropriation Activity
Justice System Appropriations Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	OCIO Adjustment	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Attorney General	General Office A.G.	\$ 5,989,473	\$ 0	\$ 0	\$ 16,795	\$ 0	\$ 6,006,268	\$ 0	\$ 0	\$ 0	\$ 0	\$ -5,000	\$ 6,001,268
Attorney General	Legal Services Poverty Grants	2,634,601	0	0	0	0	2,634,601	0	0	0	0	0	2,634,601
Attorney General	Victim Assistance Grants	5,016,708	0	0	0	0	5,016,708	1,094,696	0	0	-2,353,085	0	3,758,320
Attorney General Total		13,640,782	0	0	16,795	0	13,657,577	1,094,696	0	0	-2,353,085	-5,000	12,394,189
Civil Rights Commission	Civil Rights Commission	1,237,756	0	0	15,143	0	1,252,899	0	0	0	0	-10	1,252,889
Civil Rights Commission Total		1,237,756	0	0	15,143	0	1,252,899	0	0	0	0	-10	1,252,889
Corrections, Department of	Anamosa Institution	32,414,148	0	381,852	72,225	0	32,868,225	1,390	0	0	-2,439	-2,439	32,864,736
Corrections, Department of	CBC District I	15,069,356	0	135,000	14,905	0	15,219,261	0	0	0	0	0	15,219,261
Corrections, Department of	CBC District II	11,618,090	0	130,000	10,070	0	11,758,160	0	0	0	0	0	11,758,160
Corrections, Department of	CBC District III	7,318,308	0	0	6,117	0	7,324,425	0	0	0	0	0	7,324,425
Corrections, Department of	CBC District IV	5,811,273	0	0	4,118	0	5,815,391	0	0	0	0	0	5,815,391
Corrections, Department of	CBC District V	21,986,762	0	0	21,261	0	22,008,023	0	0	0	0	0	22,008,023
Corrections, Department of	CBC District VI	14,839,165	0	215,351	15,158	0	15,069,674	0	0	0	0	0	15,069,674
Corrections, Department of	CBC District VII	7,919,692	0	85,000	8,917	0	8,013,609	0	0	0	0	0	8,013,609
Corrections, Department of	CBC District VIII	8,443,071	0	95,000	9,758	0	8,547,829	0	0	0	0	0	8,547,829
Corrections, Department of	Clarinda Institution	24,847,950	0	229,335	55,146	0	25,132,431	84,964	0	-70,000	-84,814	-84,814	24,977,767
Corrections, Department of	Corrections Administration	8,773,216	0	-3,301,335	1,444	0	5,473,325	6,732	0	-20,499	-2,392	-2,392	5,454,773
Corrections, Department of	Corrections Education	2,608,109	0	0	0	0	2,608,109	314,107	0	0	-512,892	0	2,409,324
Corrections, Department of	Corrections Real Estate-Capitals from Sales	0	94,068	0	0	0	0	0	0	0	0	0	94,068
Corrections, Department of	County Confinement	1,082,635	0	0	0	0	1,082,635	0	0	0	0	0	1,082,635
Corrections, Department of	Federal Prisoners/ Contractual	234,411	0	0	0	0	234,411	0	0	-50,000	0	0	184,411
Corrections, Department of	Ft. Dodge Institution	30,067,231	0	194,221	63,504	0	30,324,956	1,000	0	-100,000	-15,370	-15,370	30,195,215
Corrections, Department of	Ft. Madison Institution	41,213,841	0	340,952	92,908	0	41,647,701	1,573,400	0	-300,000	-10,437	-10,437	42,900,228
Corrections, Department of	Iowa Corrections Offender Network	2,000,000	0	0	0	0	2,000,000	0	0	0	0	0	2,000,000
Corrections, Department of	Mental Health/Substance Abuse - DOC wide	28,065	0	0	0	0	28,065	0	0	0	0	0	28,065
Corrections, Department of	Mitchellville Institution	23,294,090	0	136,412	52,536	0	23,483,038	0	0	0	-2,374	-2,374	23,478,289
Corrections, Department of	Mt. Pleasant Inst.	25,676,413	0	168,510	57,853	0	25,902,776	7,577	0	0	-1,417	-1,417	25,907,519
Corrections, Department of	Newton Institution	28,327,158	0	429,615	61,913	0	28,818,686	14,000	0	0	0	0	28,832,686
Corrections, Department of	Oakdale Institution	61,812,427	0	680,087	117,821	0	62,610,335	5,767	560,499	0	0	-1,039	63,175,562
Corrections, Department of	Rockwell City Institution	10,521,861	0	80,000	21,906	0	10,623,767	1,162	0	-20,000	-1,330	-1,330	10,602,269
Corrections, Department of	Slate Cases Court Costs	10,000	-10,000	0	0	0	0	0	0	0	0	0	0
Corrections, Department of Total		385,917,272	84,068	0	687,560	0	386,688,900	2,010,099	560,499	-560,499	-633,467	-121,613	387,943,919
Homeland Security and Emergency Mgmt	Flood Recovery	0	0	0	0	21,003,186	21,003,186	0	0	0	0	0	21,003,186
Homeland Security and Emergency Mgmt	Homeland Security & Emergency Mgmt.	2,124,877	0	0	14,513	0	2,139,390	0	0	0	0	0	2,139,390
Homeland Security and Emergency Mgmt Total		2,124,877	0	0	14,513	21,003,186	23,142,576	0	0	0	0	0	23,142,576
Judicial Branch	Judicial Branch	181,126,293	0	0	397,444	0	181,523,737	0	0	0	0	-59,537	181,464,200
Judicial Branch	Jury & Witness (GF) to Revolving Fund	3,100,000	0	0	0	0	3,100,000	0	0	0	0	0	3,100,000
Judicial Branch Total		184,226,293	0	0	397,444	0	184,623,737	0	0	0	0	-59,537	184,564,200
Law Enforcement Academy	Iowa Law Enforcement Academy	980,767	0	0	-1,853	0	978,914	0	0	0	0	-7	978,907
Law Enforcement Academy	ILEA Relocation Expenses	1,015,442	0	0	0	0	1,015,442	0	0	0	-288,904	0	726,538
Law Enforcement Academy Total		1,996,209	0	0	-1,853	0	1,994,356	0	0	0	-288,904	-7	1,705,445
Parole, Board of	Parole Board	1,234,687	0	0	5,578	0	1,240,265	52,948	0	0	-40,393	-71,012	1,181,809
Parole, Board of Total		1,234,687	0	0	5,578	0	1,240,265	52,948	0	0	-40,393	-71,012	1,181,809
Public Defense, Department of	Compensation and Expense	342,556	1,214,487	0	0	0	1,557,043	0	0	0	0	0	1,557,043
Public Defense, Department of	Public Defense, Department of	6,405,545	0	0	22,595	0	6,428,140	0	0	0	0	-5,305	6,422,835
Public Defense, Department of Total		6,748,101	1,214,487	0	22,595	0	7,985,183	0	0	0	0	-5,305	7,979,878
Public Safety, Department of	DCI - Crime Lab Equipment/Training	650,000	0	0	0	0	650,000	0	0	0	0	0	650,000
Public Safety, Department of	DPS - Human Trafficking	150,000	0	0	0	0	150,000	1,113	0	0	-8,960	-8,960	133,192
Public Safety, Department of	DPS Fire Marshal	4,965,056	0	277,595	0	0	5,242,651	20,094	0	0	-8,053	-8,053	5,246,639
Public Safety, Department of	DPS Overtime Salaries & Support-GF	0	0	0	0	2,400,000	2,400,000	0	0	0	-1,862,160	0	537,840
Public Safety, Department of	DPS/SPOC Sick Leave Payout	279,517	0	0	0	0	279,517	0	0	0	0	0	279,517
Public Safety, Department of	POR Unfunded Liabilities (to 85%)	5,000,000	0	0	0	0	5,000,000	0	0	0	0	0	5,000,000
Public Safety, Department of	DPS-Volunteer Fire Training & Equipment-GF	50,000	0	0	0	0	50,000	0	0	0	0	0	50,000
Public Safety, Department of	Fire Fighter Training	825,520	0	0	0	0	825,520	2,092	0	0	-146,909	0	680,702
Public Safety, Department of	Iowa State Patrol	65,626,287	0	915,830	0	0	66,542,117	49,869	0	0	-19,212	-19,212	66,553,563
Public Safety, Department of	Narcotics Enforcement	7,985,873	0	153,912	0	0	8,139,785	13,108	0	0	-11,114	-11,114	8,130,665
Public Safety, Department of	Public Safety - Department Wide Duties	1,597,834	0	-1,597,834	0	0	0	0	0	0	0	0	0
Public Safety, Department of	Public Safety Administration	4,734,703	0	0	125,591	0	4,860,294	80,032	0	0	-4,970	-4,970	4,930,386
Public Safety, Department of	Public Safety DCI	15,013,083	0	250,497	0	0	15,263,580	51,955	0	0	-18,643	-18,643	15,278,249
Public Safety, Department of	Public Safety Undercover Funds	209,042	0	0	0	0	209,042	0	0	0	0	0	209,042
Public Safety, Department of	Statewide Interoperable Communications Sys	115,661	0	0	0	0	115,661	0	0	0	0	0	115,661
Public Safety, Department of Total		107,202,576	0	0	125,591	2,400,000	109,728,167	218,262	0	0	-2,080,022	-70,952	107,795,456
Grand Total		\$ 704,328,553	\$ 1,298,555	\$ 0	\$ 1,283,366	\$ 23,403,186	\$ 730,313,660	\$ 3,376,006	\$ 560,499	\$ -560,499	\$ -5,395,870	\$ -333,435	\$ 727,960,360

